

# FISCAL YEAR 2013 BUDGET



For the Fiscal Year  
May 1, 2012 – April 30, 2013

United City of Yorkville

800 Game Farm Road  
Yorkville, Illinois 60560  
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[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:

- City Officials and Management Staff
- Vision Statement
- Organization Chart
- Personnel Summary
- Community Profile
- Budget Memorandum

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

## **Fiscal Year 2013 Budget**

**May 1, 2012 to April 30, 2013**

### ***Elected Officials***

Mayor: Gary J. Golinski

1st Ward Alderman: Carlo Colosimo

1st Ward Alderman: George Gilson, Jr.

2nd Ward Alderman: Jackie Milschewski

2nd Ward Alderman: Larry Kot

3rd Ward Alderman: Marty Munns

3rd Ward Alderman: Chris Funkhouser

4th Ward Alderman: Rose Spears

4th Ward Alderman: Diane Teeling

Treasurer: William Powell

City Clerk: Beth Warren

### ***Administration***

City Administrator: Bart Olson

Director of Finance: Rob Fredrickson

Director of Public Works: Eric Dhuse

Chief of Police: Rich Hart

Director of Community Development: Krysti Barksdale-Noble

Interim Director of Parks & Recreation: Laura Schraw

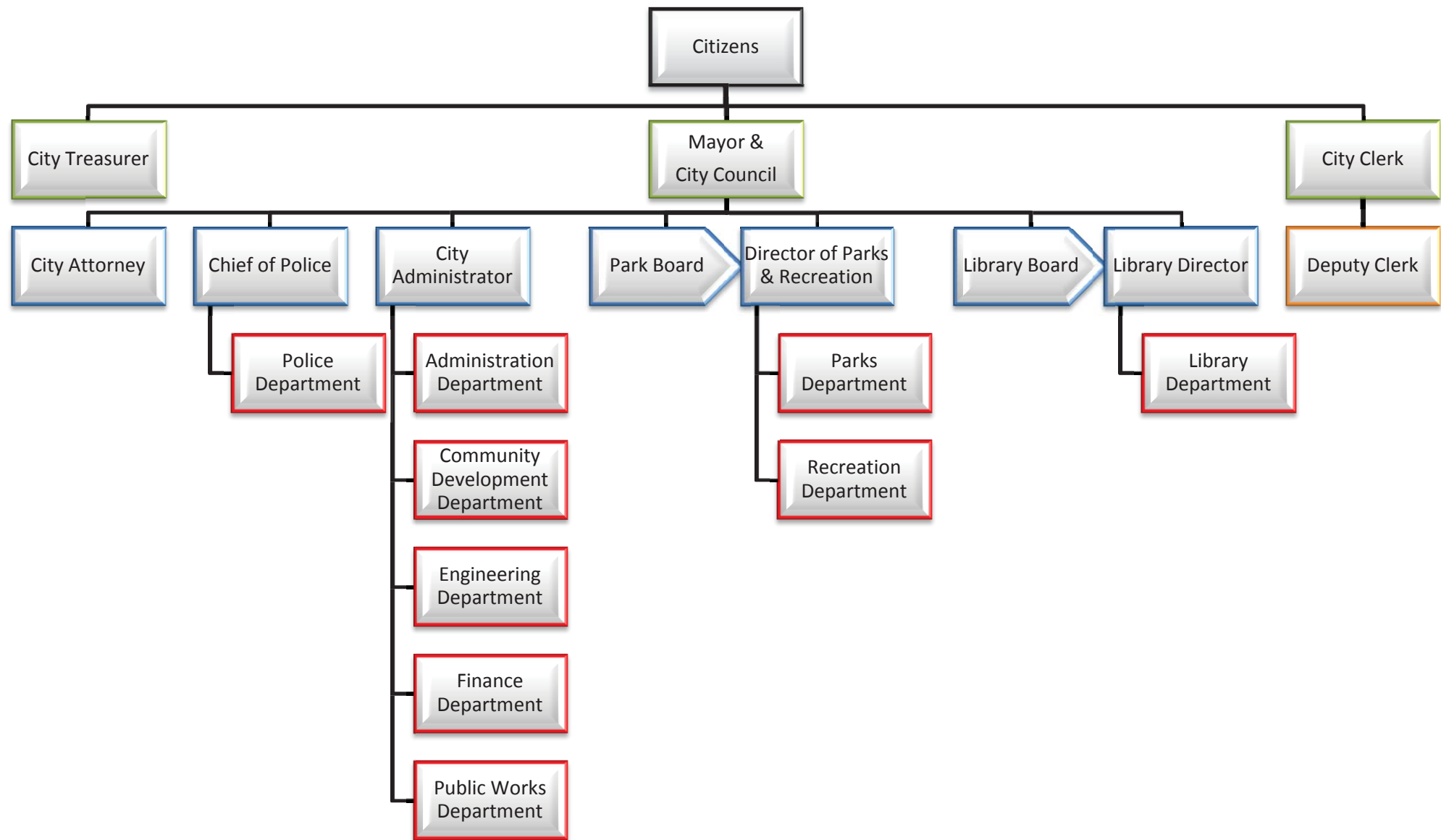
Library Director: Michelle Pfister

## 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  
Personnel Summary  
Fiscal Year 2013 Budget**

	Projected			Adopted		
	FY 2012 <u>Full-time</u>	FY 2012 <u>Part-time</u>	FY 2012 <u>Total</u>	FY 2013 <u>Full-time</u>	FY 2013 <u>Part-time</u>	FY 2013 <u>Total</u>
<b><u>Personnel by Department</u></b>						
Administration	4.0	0.0	4.0	4.0	0.0	4.0
Finance	4.0	0.0	4.0	4.0	0.0	4.0
Police	29.0	12.0	41.0	31.0	12.0	43.0
Community Development	2.0	2.0	4.0	2.0	4.0	6.0
Public Works	14.0	0.0	14.0	14.0	0.0	14.0
Parks	8.0	4.0	12.0	8.5	4.0	12.5
Recreation	4.0	1.0	5.0	3.5	1.0	4.5
Recreation Center	1.0	18.0	19.0	1.0	18.0	19.0
Library	5.0	28.0	33.0	5.0	28.0	33.0
	<b>71.0</b>	<b>65.0</b>	<b>136.0</b>	<b>73.0</b>	<b>67.0</b>	<b>140.0</b>
<b><u>Personnel by Fund</u></b>						
General	43.0	14.0	57.0	45.0	16.0	61.0
Water	6.5	0.0	6.5	6.5	0.0	6.5
Sewer	3.5	0.0	3.5	3.5	0.0	3.5
Park and Recreation	12.0	5.0	17.0	12.0	5.0	17.0
Recreation Center	1.0	18.0	19.0	1.0	18.0	19.0
Library	5.0	28.0	33.0	5.0	28.0	33.0
	<b>71.0</b>	<b>65.0</b>	<b>136.0</b>	<b>73.0</b>	<b>67.0</b>	<b>140.0</b>
<b><u>Personnel by Department</u></b>						
<u>Administration</u>						
<i>City Administrator</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Deputy City Clerk</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
<u>Finance</u>						
<i>Finance Director</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Accounting Clerk I</i>	2.0	0.0	2.0	2.0	0.0	2.0
<i>Utility Billing Clerk (Water Fund)</i>	1.0	0.0	1.0	1.0	0.0	1.0
<u>Police</u>						
<i>Chief of Police</i>	1.0	*	0.0	1.0	*	0.0
<i>Deputy Chief of Police</i>	2.0	*	0.0	2.0	*	0.0
<i>Sergeants</i>	5.0	*	0.0	5.0	*	0.0
<i>Police Officers</i>	18.0	*	5.0	20.0	*	5.0
<i>Executive Assistant</i>	1.0		0.0	1.0		0.0
<i>Record Clerks</i>	2.0		1.0	2.0		1.0
<i>Secretary</i>	0.0		1.0	0.0		1.0
<i>Evidence Custodian</i>	0.0		1.0	0.0		1.0
<i>Cadets</i>	0.0		1.0	0.0		1.0
<i>Crossing Guards</i>	0.0		3.0	0.0		3.0
* sworn	26.0	5.0	31.0	28.0	5.0	33.0
<u>Community Development</u>						
<i>Community Development Director</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Chief Building Official</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Building Administrative Assistant</i>	0.0	1.0	1.0	0.0	1.0	1.0
<i>Inspectors</i>	0.0	0.0	0.0	0.0	2.0	2.0
<i>Code Enforcement Intern</i>	0.0	1.0	1.0	0.0	1.0	1.0



**United City of Yorkville  
Personnel Summary  
Fiscal Year 2013 Budget**

	<b>Projected</b>			<b>Adopted</b>		
	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2013</b>	<b>FY 2013</b>
	<b><u>Full-time</u></b>	<b><u>Part-time</u></b>	<b><u>Total</u></b>	<b><u>Full-time</u></b>	<b><u>Part-time</u></b>	<b><u>Total</u></b>
<b><u>Public Works</u></b>						
<i>Public Works Director (Water/Sewer)</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>	2.0	0.0	2.0	2.0	0.0	2.0
<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
<b><u>Parks</u></b>						
<i>Interim Director of Parks and Recreation</i>	0.0	0.0	0.0	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>	2.0	0.0	2.0	2.0	0.0	2.0
<i>Maintenance Worker II</i>	4.0	0.0	4.0	4.0	0.0	4.0
<i>Seasonal Staff</i>	0.0	4.0	4.0	0.0	4.0	4.0
<b><u>Recreation</u></b>						
<i>Interim Director of Parks and Recreation</i>	1.0	0.0	1.0	0.5	0.0	0.5
<i>Recreation Superintendent</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Recreation Coordinator</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Office Supervisor</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Receptionist</i>	0.0	1.0	1.0	0.0	1.0	1.0
<b><u>Recreation Center</u></b>						
<i>Facility Coordinator</i>	1.0	0.0	1.0	1.0	0.0	1.0
<i>Front Desk Staff</i>	0.0	9.0	9.0	0.0	9.0	9.0
<i>Janitorial Staff</i>	0.0	2.0	2.0	0.0	2.0	2.0
<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	3.0	3.0
<b><u>Library</u></b>						
<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	24.0	24.0	0.0	24.0	24.0
<i>Building Manager</i>	0.0	1.0	1.0	0.0	1.0	1.0
<i>Custodian</i>	0.0	3.0	3.0	0.0	3.0	3.0

# 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). 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.

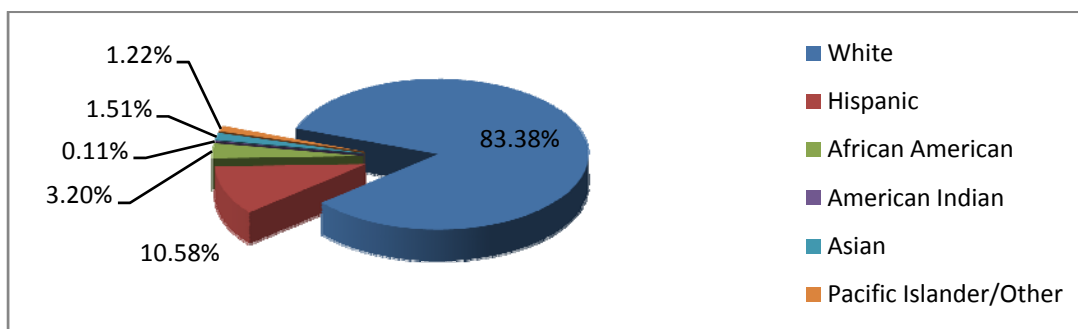
Yorkville was first settled in 1833 and has been the county seat of Kendall County since 1859. The Village of Yorkville was incorporated in 1874, with a population of approximately 500 people. At that time the Village of Yorkville only encompassed land on the south side of the Fox River; another village, 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 72 full-time, and 64 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: 5,823

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.

Resident Cardholders: 8,058      Non-Resident Cardholders: 207

Circulation: 165,888

Number of Visitors: 165,422 (annualized)

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

## **Parks and Recreation**

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

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 Rec Center is a 38,000 sq. ft. full-service fitness center leased by the United City of Yorkville and operated by the City's Parks and Recreation Department. The facility houses an indoor track, lap pool, whirlpool, open gym, cardio and resistance equipment including Life Fitness recumbent bikes, upright bikes, cross trainers, treadmills, steppers, Precor equipment, Keiser spin bikes and Body Master equipment. In addition to fitness classes, the Rec Center offers a multitude of recreational leagues such as basketball, baseball, soccer and more.

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

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

**January** – Rec Center Open House – Winter Family Fun Night

**February** – 2 Ball Competition

**March** – Easter Egg-Xpress

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

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

**July** – Movie Night at the Beecher Center

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

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

**Labor Day Weekend** – Hometown Days

**October** – Halloween Egg Hunt

**December** – Holiday Under the Stars

### **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 36,000 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: Veolia (billed by the City)      [www.veoliaes.com](http://www.veoliaes.com)

## **Business**

### **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**

### **Facilities**

- City Hall & Police Station
- Public Works Facility
- Public Library
- Beecher Center (Senior Services)

### **Streets Infrastructure**

60 lane miles of Local and Arterial Roadways

- 29 Traffic Signals
- 16.51 miles of Bike Paths
- 123.3 miles of Sidewalk

### **Water Infrastructure**

- 3 Treatment Facilities and 3 Booster and 2 Pressure Reducing Stations
- 5 Water Towers and 5 Wells
- 60 miles of Water Distribution Main
- 1,207 Fire Hydrants

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

- 7 Lift Stations
- 54 miles of Sanitary Sewer Line
- 70 miles of Storm 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: January 20, 2012  
Subject: FY 13 budget proposal

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## **Purpose:**

Please accept this report and budget spreadsheet as an updated proposal for the FY 13 budget. The budget proposed for approval by the City Council is for expenses and revenues scheduled to be spent and collected, respectively, between May 1, 2012 and April 30, 2013.

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

The last time the City Council has seen the budget in aggregate was in April 2011, when we approved the FY 12 budget with additional information for FY 13 and FY 14. This approval represented a significant step for the City, as we have progressed from a one-year budget in 2009, to a two-year budget in 2010, to a three-year budget in 2011 and now a five-year budget in 2012.

In general, the City’s General Fund will be in surplus in FY 12, FY 13, and FY 14. In that time, the expected fund balance is 5.5%, 12%, and 12%, respectively – just missing the lower end of our City policy on fund balances (15%). While extremely difficult to predict, fiscal years 15 through 17 could run sizable deficits, potentially depleting our fund balance back to 0 by FY 16 and into negative territory in FY 17. This prediction is heavily prefaced by pointing out that we have estimated little or no growth in the economy for the next five years. Given that we have two years of relatively stable finances, this gives us time to monitor budget trends and act with years of lead-time. The succinct statement about FY 15 and beyond is that all figures are highly variable, and we will monitor future budget trends in the next two fiscal years.

The City’s overall cash position (generally, all funds except Library and Parks and Recreation related funds) is expected to improve in FY 12, slightly improve in FY 13, slightly decline in FY 14, and then decline steadily in FY 15 and beyond. Again, the same caveat is issued for the cash position analysis in FY 15 and beyond as we have issued in the prior paragraph. We show a negative cash position in FY 16, and FY 17, but we have two years of positive cash flow in which to monitor our finances.

## **The easy years – FY 12, 13 and 14**

This budgetary and cash-flow improvement observed in FY 12 and planned in FY 13 and FY 14 is a result of five main budget decisions: personnel decisions, a conservative estimate of revenues, a controlled review of all expenses, an influx of new revenue, and the deferment of capital projects.

Fiscal year 13 will be the first full year where employee salaries from layoffs and outsourcing will be realized. Even in FY 12, we still had some partial salaries and severance

payouts for employees in Community Relations and Engineering. These incremental salary savings are manifesting themselves entirely in FY 13 and beyond.

In FY 12 and FY 13, we have taken a very conservative approach to budgeting revenues. While we have seen minor improvement in revenues from FY 11 to FY 12, we are not ready to declare the economy as “cured” and to budget for large revenue increases. In fact, we have seen the impacts that the closure of one business (ProBuild) can potentially have on our budget (sales tax estimates have been revised downwards in FY 13 to reflect ProBuild’s closing). By matching our expenses to these conservative revenue estimates, we are positioning ourselves well to outperform expectations, or to adapt if the economy gets worse.

In addition to matching expenses to conservative revenue estimates, we have taken a proactive approach to budgeting for the use of technology to control future costs. Most departments of the City can now access our LaserFiche document management system, which can answer questions from residents and staff members in minutes that used to take weeks. By significantly cutting down on the turnaround time for document searching and report generating, we will be able to slow and stop the need for additional administrative help in departments in the future. This has been particularly useful in litigation, when document production can exceed tens of thousands of pages, and in FOIA responses, when document production time is mandated by state law. Also, we are constantly reviewing our purchasing policies to make sure the lowest price is received for any item ordered.

The citizens of Yorkville approved a non-home rule sales tax referendum in April 2011, and the sales tax was implemented on January 1, 2012. This new revenue stream allowed the City to refinance two existing bond obligations and to pay off the new obligation each year with the sales tax. This influx of revenue and corresponding decrease of debt obligations improves the City’s cash position in FY 13, because the first payment on the new bond is not due until FY 14. Also, the refinancing allowed City property taxes to decrease 30% from FY 12 to FY 13. The amount of the sales tax above and beyond the bond payments each year have been pledged for road resurfacing, which is something the City has not done to any major degree since the in-town road program in 2007.

In recognition of the financial state, the City Council also chose to defer the Game Farm Road project until 2015 and the Mayor was successful in achieving a 10-year payback on Route 47 expansion costs. The Route 47 expenses were originally set to be owed in FY 13, 14, and FY 15.

### **The challenging years – FY 15, 16, and 17**

The possible decline of the City’s general fund surplus into deficit territory and its possible negative cash position in FY 15 through 17 is generally caused by utility and commodity cost increases, benefit and pension cost increases, large capital projects, expansion of the police department to meet regional standards for number of officers, and conservative revenue estimates.

The City has seen revenue, particularly licenses and permits, decrease over the past few years, and has made cuts accordingly to balance its budget, as electric, natural gas, and gasoline

costs continue to rise. Across the budget, we have estimated 5-7% increases per year in each category. This cost increase is based upon price increases only, and not an increase in use (we will have to re-evaluate usage each year).

Health insurance increases have been another source of significant budgetary concern, and have compounded the deficits expected in FY 15 and beyond. After seeing increases of 15% and 30% in 2010 and 2011, respectively, we have budgeted for 10% increases in health insurance per year going forward. Our analysis of health insurance costs says that the increase seen in 2010 was due to the passage of health insurance reform (health insurance companies raised their rates prior to future rate increase restrictions), and the increase seen in 2011 was due to one year of poor claim history. Obviously, the 2011 increase due to claim history was something that the City has little control over, other than to continue to promote a healthy work environment and to encourage healthy behavior from employees. Health insurance figures for 2012 (FY 13) will be known in March, and is a significant item to watch in the FY 13 budget.

In the next three years, the City will have Route 47 expansion on the verge of completion, River Road Bridge reconstruction completed, and will have begun the Game Farm Road expansion and reconstruction. While the City is not responsible for 100% of the cost of any of those projects, we have succeeded in a 10-year payback on Route 47 and we contemplate a bond issuance to fund the Game Farm Road project, these projects are expensive. Route 47 will cost the City between \$2.5 million and \$3.5 million over 10 years (more definitive costs will be known in the next 60 days), River Road Bridge will cost the City \$600,000 in FY 13, and Game Farm Road will cost the City \$4.5 million over 10 or 15 years (depending on bond term). While most of these costs are rolled over many years, together they act like a new debt obligation for the City.

The final large expense involves the police department staffing levels. Currently, the police department is staffed at 1.48 officers per 1,000 residents, and the regional average for municipalities between 10,000 and 20,000 is 1.8 officers per 1,000 residents. After training, equipment, salaries and benefits, we conservatively estimate the cost of each new police officer at \$100,000 per year. This brings the cumulative cost of hiring one officer per year to \$1,500,000 by FY 17. The benefit of rolling this hiring schedule out is that we have the ability to reevaluate the budget every year to determine whether to accelerate or delay this schedule.

### **Other challenges**

- 1) Raises for employees
  - a. 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.



2) Vehicle replacements

- a. 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.
- b. 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.

3) Countryside TIF debt

- a. 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.

4) Rob Roy sewer payments

- a. 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.

**Other things to watch, or “the unknown”**

1) ProBuild closure

- a. 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.

2) Building permits

- a. 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.

3) General revenue trends

- a. 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.

4) The target

- a. 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:
  - i. 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)
  - ii. 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)
  - iii. April non-home rule sales tax reports in the first two weeks of April, for purposes of seeing non-home rule sales tax figures
  - iv. The FY 12 actuals will be much more concrete. We are currently projecting a general fund surplus of \$907,000.

5) Administrative/Inspection Fees (1.75% of EOPC)

- a. 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 look back at last year's "Things to Watch"**

### **Comment #1 from FY 12 narrative:**

If the City receives 200 new residential construction building permits within any fiscal year, it is likely the water infrastructure improvement and maintenance fee can be removed with no detriment to the water fund. If the City receives over 200 building permits within any fiscal year, we can discuss refunding past payments of the water infrastructure improvement and maintenance fee.

Update: This is not likely to happen in FY 13, although it could be possible in future years. We should have a good idea of the future growth of the residential housing market, based on the success or failure of the BUILD incentive program.

### **Comment #2 from FY 12 narrative**

If the non-home rule sales tax referendum passes in April 2011, the sewer fund will likely be able to abate a portion of the property taxes associated with sewer debt that were not abated in January 2011 by the City Council.

Update: The referendum passed, the City Council refinanced and reduced property taxes

### **Comment #3 from FY 12 narrative**

The City needs 120 building permits per year in order to make the debt payments on the Public Works building on Wolf Street. Right now, we are budgeting for only 35 permits per year. The Public Works capital fund is expected to show a negative fund balance in April 2013 as a result. If the City receives any more than 35 per year, that event horizon is pushed out further into the future.

Update: The City only had 38 new housing starts in FY 12, and is budgeting for similar results this year. The creation of the BUILD program could result in some or no incremental revenue for this fund (depending on if this fee is part of the incentive rebate to the homebuyer). This will become a cash-flow drain for the City in FY 13 (negative fund balance for the Public Works Capital Fund).

### **Comment #4 from FY 12 narrative**

The Library budget for FY 12 was approved in summer 2010. The Library Board has not yet discussed their FY 13 or FY 14 budgets. Without any changes to their budget, the Library Board will have depleted their fund balance by FY 13.

Update: The Library Board passed sweeping changes to their budget, transferred their restricted fund balance, and have an adequate fund balance moving forward.

### **Comment #5 from FY 12 narrative**

The decision on the extension of the REC Center lease agreement must be made by December 2011. The end of the first five year term is July 2013.

Update: The decision was made to not renew the lease. Negotiations for building purchase and facility alternatives are ongoing.

### **Comment #6 from FY 12 narrative**

The health of the general fund fund balance (discussed briefly above) already takes into account the City's funding of the Route 47 project and River Road bridge project with no

borrowing within the water, sewer, or general funds. However, in order to fund streetscape improvements in the downtown TIF district that are related to Route 47 construction, a bond sale in the downtown TIF will likely be necessary – but should be easily repaid by TIF revenues over a 10-year period. That statement is contingent upon the City Council voting to entering into a contract with IDOT for those streetscape improvements in the Summer/Fall of 2011. Those improvements are called for in the City’s Integrated Transportation Plan, but will ultimately be a policy decision for the City Council.

Update: River Road Bridge had to be accelerated. Route 47 cost was stretched over 10 years.

#### Comment #7 from FY 12 narrative

The health of the general fund fund balance does take into account the City’s funding of the engineering and land acquisition associated with Game Farm Road expansion without borrowing. It does not take into account the funding of the construction of Game Farm Road without borrowing. The construction of Game Farm Road will not need to be paid for until FY 15, but it may be prudent for the City Council to maximize fund balance build-up prior to that point to defray the cost of borrowing for that project.

Update: The expenses associated with land acquisition and engineering of Game Farm Road expansion are still in the budget. Construction of Game Farm is expected to begin in FY 15, with borrowing out of the city-wide capital fund.

#### Future Obligations

A five year budget gives us significant insight into future expense obligations. We can accurately track and illustrate our capital and operating expenses for a reasonable timeframe in the future. It is my hope that whatever future spending obligations the City has, that a five-year planning process will be more than enough time to make decisions to meet those obligations. Unfortunately, the economic downturn has left us with some very serious infrastructure funding obligations that can be daunting on paper. Indeed, the budget illustrated in this attached document contains only the most pressing and necessary infrastructure obligations. This five-year budget neglects to address the following projects and costs, some of which it may be ok to defer for five years, others we may want to address sooner:

- 1) Funding of ongoing road maintenance
  - a. 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. Cost of item - \$1,000,000 to \$1,700,000 per year.
- 2) Sycamore Road and Route 34 traffic signal
  - a. A temporary signal has been installed at this intersection since 2008. Original agreement with IDOT said that a permanent signal was supposed to be installed

by 2010. Agreement was extended through 2013, at the request of the City. Permanent intersection improvements, when constructed will be three sides (two on Route 34, one on Sycamore Road). If the Sexton property (to the north) ever develops, that landowner will have to completely redo the intersection improvements to accommodate a fourth leg. Each year the temporary improvement agreement remains in place, we are responsible for 100% maintenance of the signal. Since the signal is temporary, it is not in good condition four years later, and is expensive to maintain each year (\$10,000). There is a chance that IDOT would force us to either put in the permanent intersection improvements or take down the temporary. More than 21,000 vehicles per day traverse this intersection on Route 34, and 900 of them use the Sycamore Road leg of the intersection.

b. Cost - \$200,000.

3) Beecher Center HVAC

a. The HVAC unit in the Beecher Center was originally installed in 1980. Its useful life span should have been 15 years. A complete replacement for the existing units is \$400,000, because it is under the roof (the roof would have to be rebuilt). Even if individual components of the unit go out, we would not be able to replace them because nobody makes replacement parts for the HVAC unit. One possible thought by staff, should this project become a necessity, is to spend an additional \$250,000 (\$750,000 total) and have the HVAC unit installed on the ground near the building, have new ducts run, and update the kitchen in the facility (economies of scale to do the projects all at once). If the HVAC unit were installed on the ground, as opposed to on the roof, we could save the roof replacement costs in the future when the HVAC unit has to be replaced again. The kitchen in the facility is currently out of code, and needs to be upgraded to meet current safety standards.

b. Cost - \$400,000 or \$750,000 – whenever the HVAC breaks or we think we should replace it.

4) Fox Hill water and sewer recapture

a. In 2003, the City required Fox Hill developers to oversize water and sewer mains out to the Fox Hill subdivision. This original cost for water and sewer oversizing was \$807,000. In the recapture agreement for these projects, the City agreed to compound interest with final payback by the City due in 2023. If a developer develops in the recapture area prior to 2023, the City has the right to charge the developer their portion of the recapture fee (which then gets forwarded to the Fox Hill developer).

b. Cost – In FY 11, total amount is \$1.464 million. The original principal on this obligation was \$807,847, meaning we have racked up \$657,009 in interest in 8 years.

5) West Ridge water main replacement

a. 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. Cost - \$140,000.

- 6) South Main St water main replacement
  - a. 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. Cost - \$200,000.
- 7) Elizabeth St water main replacement
  - a. 60 year old water main on Elizabeth Street. This main services over 24 homes directly, and many more indirectly. Fire protection is diminished due to low water pressure.
  - b. Cost \$175,000.
- 8) Orange Street water main replacement
  - a. Water main replacement near Orange Street and Olsen Street, which will tie to dead end mains together. Connecting two dead ends in a loop will improve fire protection and water quality.
  - b. Cost - \$60,000.
- 9) Olsen Street water main replacement
  - a. 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. Cost - \$150,000.
- 10) Washington Street water main replacement
  - a. 80+ year water main in the area of E Washington Street. Replacement would improve fire protection and flow of water.
  - b. Cost - \$150,000.
- 11) Well 7 back-up generator
  - a. 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. Cost - \$350,000.
- 12) Game Farm and Somonauk water main replacement
  - a. 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. Cost - \$65,000.
- 13) SCADA sewer monitoring system
  - a. The City has SCADA systems on its water facilities, which allows for remote monitoring and control of industrial facilities. Installing this on our sewer lift stations and pump stations would improve safety and prevent backups.
  - b. Cost - \$90,000.
- 14) Sewer system evaluation survey (SSES)
  - a. 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. Cost - \$110,000 to do the study, estimate of \$420,000 to complete the improvements after the study is completed.
- 15) Game Farm sewer repairs
  - a. There is a short stretch of sewer main in front of Yorkville Grade School, which has individual service lines attached to the main. Changing these individual services to a combined branch would reduce the potential for backups in the future.
  - b. Cost - \$50,000.
- 16) River Road sewer replacement
  - a. Replace and move a sanitary sewer that is currently under a resident's garage near the Fox River on River Road. If we the sewer breaks before we replace it, we will have to tear down and replace a garage. If we move the sewer before it breaks, we save garage replacement costs in the future.
  - b. Cost - \$100,000.
- 17) Bristol Bay intersection improvements
  - a. Pursuant to the 2010 annexation agreement amendment with Bristol Bay, the City is responsible for intersection improvements at Route 30 and Route 47, Galena Road and Route 47, and at Bristol Bay Drive and Route 47. The total cost of these three improvements is over \$3.3 million. The intersection improvements at Route 47 intersections of Galena Road and Route 30 are \$1.224 million and \$701,000 respectively. The remaining \$1.4 million is associated with the additional subdivision entrance and traffic signal at Bristol Bay Drive.
  - b. Cost - \$3.329 million in total.
- 18) Beecher Center Park
  - a. 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. Cost – policy decision
- 19) Kennedy Road bike trail
  - a. This is a City Council policy decision. We removed this from an earlier budget proposal, due to the discussion at Public Works Committee.
  - b. Cost – likely \$0 net cost, but project itself is \$360,000

### **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. In total, and notwithstanding the sewer debt issue, City real estate taxes are expected to grow over the next three fiscal years due to the increase in the consumer-price-index associated with the property tax cap. It is expected that most of the increase each year will be directed to the police pension system and the library.

- R2)Property taxes – police pension 01-000-40-00-4010
- a. Over the next five fiscal years, we propose to increase the police pension each year to meet our actuarial requirements by FY 16. If we do not fund the FY 16 police pension at its actuarial requirement, the State will withhold revenue disbursements to us in order to make up our police pension shortfall..
- R3)Municipal sales tax 01-000-40-00-4030
- a. We are decreasing the yearly estimates for the next five years, due to the closure of ProBuild. We will not know the actual impact of the ProBuild closure until April 2012 (when sales taxes from January 2012 consumer purchases are disbursed to the City).
- R4)Non-home rule sales tax 01-000-40-00-4035
- a. This line-item is new, and represents the 1% non home rule sales tax that was authorized by referendum in April 2011, and went into effect on January 1, 2012. We have estimated that the non-home rule sales tax will generate 60% of the amount of the regular municipal sales tax. Regionwide, these types of supplemental sales taxes are generating between 60% and 75% of a municipality’s regular sales tax. The first non-home rule sales tax disbursement will be known in April 2012.
- R5)Personal Property Replacement Tax (PPRT) 01-000-41-00-4120
- a. PPRT will be nominally effected in FY 13, because of the State’s decision to divert PPRT revenues to fund the salaries of regional superintendents.
- R6)State income tax 01-000-41-00-4100
- R7)Local use tax 01-000-41-00-4105
- a. Both of these line-items are based on our population, and estimates of state revenues put forth by the Illinois Municipal League.
- R8)Business District Tax 01-000-40-00-4070
- a. 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.
- R9)Telecommunications tax 01-000-40-00-4043
- R10) Telephone utility tax 01-000-40-00-4044
- a. These two line-items have historically been budgeted together, but have been separated out beginning in FY 13 to enhance transparency.
- R11) Pari-mutuel tax 01-000-40-00-4080



- a. These taxes were for wagers or bets placed at the OTB. We received notice this week that the Hawthorne OTB would be closing at the end of January. Thus, the revenues from this line-item have been zeroed out.
- R12) Building permits 01-000-42-00-4210
- a. Revenue figures within this line-item will equal the exact cost of the Chief Building Official's salary, plus the Building Department Receptionist's salary, plus the cost of 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.
- R13) Development Fees 01-000-42-00-4214
- a. Similar to the building permit revenues discussed above, development fees are one-time revenues paid by developers when final plats are recorded, or when new subdivisions are proposed. Under best budgeting practices, these one-time revenues should go to fund one-time expenses, or should be budgeted away to defray future costs of subdivision inspections – and thus, we have created a line-item within the city-wide capital fund for *all* development fees received by the City. The line-item in the capital fund is 23-000-42-00-4214.
- R14) Transfer from land-cash 01-000-49-00-4979
- a. The land-cash transfer is proposed to be ceased in FY 13 and beyond.
- E1)All departments Multiple #s
- a. All departments now contain the cost of providing health insurance to that department. While these numbers are based on a conservative increase in health insurance costs each year (10%), the actual figures at the end of the year may fluctuate based on employees changing plans in the department (i.e. HMO single plan to PPO family).
- E2)All departments Multiple #s
- a. All departments now contain a proportionate share of copier lease expenses. These expenses were previously coded out of the Finance department only.
- E3)All departments Multiple #s
- a. All estimates for gasoline and energy are very conservative, to protect against volatile gas prices in the future.
- E4)Salaries – Administration 01-110-50-00-5010
- a. When Laura Schraw was appointed as Interim Director of Parks and Recreation, her salary moved entirely into Parks and Recreation, and Bart Olson's salary was moved entirely into Administration (previously split between Administration and Parks and Recreation).

- E5) Elected Official – Group Health Insurance 01-110-52-00-5223
- E6) Elected Official – Group Life Insurance 01-110-52-00-5236
- E7) Elected Official – Dental Insurance 01-110-52-00-5237
- E8) Elected Official – Vision Insurance 01-110-52-00-5238
- a. These line-items are new this year, and they break out the annual cost for elected officials' health insurance and other benefits.
- E9) Professional services (Admin) 01-110-54-00-5462
- a. The increase in this line-item is due to an observed increase in minute taker expenses, and a new cost split for the mailing machine lease.
- E10) Community Relations Department Multiple #s
- a. This position and department was vacated in May 2011. No change in that status is proposed through FY 17. This department will drop out of the budget in the FY 15 budget proposal. All special events expenses are part of the Parks and Recreation budget.
- E11) Salaries – Police Officers 01-210-50-00-5010
- a. The observed increase for this line-item each year is a planned increase of one officer per year for each of the next five years. Accordingly, all training and equipment budgets have been increased accordingly.
- E12) Salaries – Lieut/Sergeants/Chief 01-210-50-00-5012
- a. This line-item will be deleted, as Sergeants salaries will be broken out from the Chief and the Deputies, because the Sergeants have their own bargaining unit.
- E13) Salaries – Police Chief and Deputies 01-210-50-00-5011
- a. This line-item contains only the salaries of the Police Chief and two Deputies.
- E14) Salaries – Sergeants 01-210-50-00-5012
- a. This line-item contains only the salaries for the Sergeants, which are their own bargaining unit.
- E15) Tree and Stump Removal (Streets) 01-410-54-00-5458
- a. Increase in expenses to combat emerald ash borer.
- E16) Hanging Baskets (Streets) 01-410-56-00-5626
- a. Hanging basket program will be suspended for two years, due to Route 47 construction.
- E17) Retirement Plan Contrib. – ERI (Admin Svcs) 01-640-52-00-5212
- a. This line-item covers expenses related to the early retirement incentive offer put forth by the City in May 2011. To date, one employee has opted into the program.

- E18) Group Health Insurance (Admin Services) 01-640-52-00-5222  
a. As stated above, health insurance costs are now broken out in each department. The remaining expenses in this line-item are for retirees and former employees eligible for COBRA.
- E19) KenCom (Admin Services) 01-640-54-00-5449  
a. This line-item is new, and covers dispatch costs, which are expected to be due in FY 15. Current FY 15 estimate is based on a conservative estimate of increase in the KenCom budget over the next few years (10-20% per year).
- E20) Information Technology Svcs (Admin Svcs) 01-640-54-00-5450  
a. This line-item covers all consultant costs, and equipment purchases for IT. Expected breakdown in each year is 30% consultant hours, 70% equipment purchases. We still recommended to outsource IT functions. A large portion of the IT equipment expenses in the budget (\$60,000 out of \$70,000) will be for mobile data terminal (MDT) equipment upgrades in the police department.
- E21) Special Engineering Services (Admin Services) 01-640-54-00-5453  
a. This line-item is for all special, unanticipated engineering projects and contracts not covered under the City's normal contract with EEI.
- E22) Professional Services (Admin Services) 01-640-54-00-5462  
a. This line-item is for expenses related to HRA administration. This line-item was previously used for all outsourcing expenses (IT, GIS, Engineering), but those costs have been broken out into their own line-items.
- E23) Engineering Services (Admin Services) 01-640-54-00-5465  
a. This line-item covers all normal, outsourced engineering costs, per our contract with EEI. This line-item contemplates outsourcing engineering functions through FY 17.
- E24) Hotel Tax Rebate (Admin Services) 01-640-54-00-5481  
a. This line-item represents 90% of all hotel motel taxes generated in the City being forwarded to the Aurora Area Convention and Visitor's Bureau, per our intergovernmental agreement with them.
- E25) Sales Tax Rebate 01-640-54-00-5492  
a. This line-item represents all normal sales tax rebates agreements in the City. The drop off from FY 12 to FY 13 is due to the accelerated payout of sale tax rebates to ProBuild.
- E26) Contingencies 01-640-70-00-7799  
a. The \$100,000 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 \$100,000 is greater than the amount budgeted in the past few fiscal years.

- E27) Transfer to City-wide capital 01-640-99-00-9923  
a. The transfer from the general fund for this line-item will cover the River Road Bridge project and the pavement management program study in FY 13, and the debt service associated with Game Farm Road expenses, beginning in FY 15.
- E28) Transfer to Debt Service 01-640-99-00-9923  
a. This line-item represents the gap between property taxes associated with the 2005A bond and the debt service for that bond. The property taxes on the 2005A bond are scheduled to be decreased in FY 16.
- E29) Transfer to Sewer 01-640-99-00-9952  
a. This line-item represents the City's transfer of non-home rule sales tax dollars being transferred into the sewer fund to pay for the yearly debt service on the 2011 refinancing bond.
- E30) Transfer to Parks and Recreation 01-640-99-00-9979  
a. This line-item represents the City's transfer to fund Parks and Recreation expenses not related to the REC Center. The amount of the transfer was very low in FY 12 due to the upfront lease payment of the Wheaton Woods cell tower site by Verizon Wireless. The transfer amount increases in FY 13 due to health insurance costs being allocated out of the Park and Rec fund.
- E31) Transfer to Library Operations 01-640-99-00-9982  
a. This line-item is new, and covers liability and unemployment insurance for the library. In FY 13, we are recommending that the City begin coding library-related property insurance figures within the library budget – in order to give everyone the most accurate cost estimate for running library operations. In order to not affect their budget, and in keeping with the City's intergovernmental agreement with the Library, we are also transferring an amount to the Library's operation budget in the exact amount of the property insurance (i.e. no net effect to the Library budget).

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

#### **Fox Hill SSA**

- R1)Property Taxes – Fox Hill SSA 11-000-40-00-4011  
a. We are proposing modest increases in the annual HOA dues, beginning in FY 14, due to one-time projects (outlined below) and establishment of a 100% fund balance for this fund.
- E1)Outside Repair and Maintenance 11-111-54-00-5495

- a. One-time expenses for trail sealing and patching, entrance sign repainting, entrance area re-landscaping, and tree trimming all common areas are proposed for FY 14 and 15.

### **Sunflower SSA**

#### R1)Property Taxes – Sunflower SSA

12-000-40-00-4012

- a. We are proposing modest increases in the annual HOA dues, beginning in FY 14, due to one-time projects (outlined below) and establishment of a 100% fund balance for this fund.

#### E1)Outside Repair and Maintenance

12-112-54-00-5495

- a. One-time expenses for pond dredging are proposed in the future (a analysis will be completed to figure out exactly when the ponds will need to be dredged. Other improvements include sign repainting, tree trimming, and landscape planting replacement.

### **Motor Fuel Tax Fund**

#### R1)Illinois Jobs Now Proceeds

15-000-40-00-4172

- a. The City has received two of the five scheduled supplemental MFT disbursements from IDOT. Under prior announcements from the Governor, we should get three additional disbursements of \$73,000 over the next three fiscal years. However, the third disbursement from the State has not been announced yet (passed its deadline) and correspondence with high level state officials has cast doubt on the future disbursements. Thus, we have removed the disbursements from the budget. If new disbursements are announced, we will add them into the budget.

#### R2)Reimb – Old Jail/Downtown Parking Lot

15-000-46-00-4605

- a. This project is on hold, pending selection of a new parking lot site, or a return to the original site.

#### E1)Game Farm Road project

15-155-60-00-6073

- a. This line-item covers all remaining land and easement acquisition for the Game Farm Road project.

#### E2)Patching

15-155-56-00-5632

- a. With additional revenues for road repairs available to the City under City-wide capital, the MFT patching program can be ceased in FY 15. The money previously allocated for MFT patching can go towards salt and other MFT eligible expenses.

#### E3)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 most conservative estimate of Route 47 project expenses.

### **Public Works Capital Fund**

R1)Engineering Capital Fee

21-000-42-00-4413

- a. This line-item was previously located in the City-wide capital fund. We have moved it to the Public Works capital fund because the Engineering Department has been outsourced and the vehicles dedicated to JULIE locates and other engineering inspections have been reassigned to Public Works. So, impact fees associated with these uses have been assigned to the Public Works capital fund.

R2)Development Fee

21-000-42-00-4214

- a. This line-item houses the Public Works Impact Fee, which is \$700 per new residential building permit. We are estimating 35 new housing starts per year for the next 5 years.

R3)Mowing income

21-000-44-00-4418

- a. This line-item contains all revenues generated from payment of mowing fines and invoices.

E1)Filing Fees

21-211-54-00-5448

- a. This line-item covers the costs of all liens for mowing and other property maintenance violations. The cost of liening is ultimately paid for by the offending property owner.

E2)Equipment

21-211-60-00-6060

- a. This line-item will cover a replacement tractor and large mower for vacant lots, road ditches and open spaces in FY 13.

E3)Vehicles

21-211-60-00-6070

- a. This line-item covers two new pickup trucks, one in each of FY 14 and FY 15.

### **Parks and Recreation Capital Fund**

R1)Parks Capital Fees

22-000-42-00-4215

- a. Assumption of 65 new housing starts (\$50 per unit).

E1)Equipment

22-222-60-00-6060

- a. These line-items are proposed to be increased in FY 13 and beyond, due to the City's aging fleet.

## **City-Wide Capital Fund**

- R1)State Grants – Safe Routes to School 23-000-41-00-4176  
a. This line-item contemplates project completion in FY 13, and an expansion in the project through additional state funds.
- R2)Transfer from General 23-000-49-00-4901  
a. This line-item contemplates the funding of the River Road Bridge project and some road resurfacing in FY 13, road resurfacing thereafter, and the Game Farm Road bond issuance in FY 15 and beyond. If those projects are cancelled, this transfer will decrease.
- E1)Professional Services 23-230-54-00-5462  
a. This line-item will cover the cost of the pavement management program study in FY 13.
- E2)Road Resurfacing 23-230-60-00-6015  
a. This line-item represents the anticipate budget of road resurfacing made possible by the excess annual non-home rule sales taxes. As the amount of non-home rule sales taxes increases, the amount of this line-item can increase.
- E3)Principle Payment 23-230-97-00-8000  
E4)Interest Payment 23-230-97-00-8050  
a. These line-items represent the bond payments associated with the Game Farm Road project. If that project is funded through other methods, these line-items may be decreased or eliminated.

## **Debt Service Fund**

- R1)Property taxes – 2005A Bond 42-000-40-00-4006  
a. This line-item represents property taxes associated with non-abatement of the 2005A bond. We anticipate a steady decrease of this figure over the next five years.
- E1)Principle Payment (2004C Bond) 42-420-81-00-8000  
E2)Interest Payment (2004C Bond) 42-420-81-00-8050  
a. The final bond payment on the original in-town road program is made in FY 13.
- E3)Principle Payment (2002 Bond) 42-420-98-00-8000  
E4)Interest Payment (2002 Bond) 42-420-98-00-8050  
a. The final bond payment on 2002 bond from the Fox Industrial TIF. The TIF was closed at the end of 2011, and monies were transferred in FY 2012 to cover the final debt service payment in FY 2013.

## **Water Fund**

- R1)Property Taxes – 2007A Bond 51-000-40-00-4007
- a. This line-item represents the non-abatement of property taxes associated with the 2007A bond, as contemplated in the FY 12 property tax levy and as discussed by the City Council. This tax will be decreased each year through FY 15.
- R2)Water sales 51-000-44-00-4424
- a. This line-item is for revenue derived from all water usage in the City. The current City code has 1.5% rate increases in FY 13 and FY 14, and then no planned rate increases. In order to maintain rates associated with increased expenditures, it is my recommendation to eventually provide for another four year schedule of rate increases (the last schedule was approved in May 2010). However, we are currently not showing any rate increase after FY 14.
- R3)Water infrastructure fee 51-000-44-00-4440
- a. This line-item contemplates the necessity of the \$8.25 water infrastructure improvement and maintenance fee through FY 17. This fee is needed to keep the fund balance of the water fund at an acceptable level, and to keep the cash position of the City at a sustainable level.
- R4)Water connection fees 51-000-44-00-4450
- a. This line-item represents 65 building permits in FY 14 and beyond. 35 are expected prior to the BUILD incentive, and 30 are expected to be part of the BUILD incentive. With the 30 involved in the BUILD incentive, there will be a corresponding expense equal to 30 water connection fees (i.e. no net impact to the budget).
- E1)Equipment 51-510-60-00-6060
- a. This line-item is new in FY 13, and includes an incremental replacement of water meters that require manual reads only. The replacement of these meters will allow the City to decrease the need for water meter reader hours in the future. As a comparison, one water meter can read 150-250 meters per day. The radio meters can be collected by the hundreds in less than 5-10 minutes.
- E2)Route 47 expansion 51-510-60-006079
- a. This line-item includes all water related costs for the Route 47 project. Per IDOT's agreement, this payback will be stretched over a 10-year period.
- E3)Grande Reserve Court Order 51-510-75-00-7502
- a. The final payment to the successor developer in Grande Reserve will be made around December 2012.
- E4)Surplus/Deficit of water fund No line-item #
- E5)Fund balance equiv of water fund No line-item #



- a. The water fund is one of the two funds in the entire budget which have a large positive fund balance – meaning they are sustaining the funds with a negative fund balance. This offset puts the City in an overall positive cash position, which allows us to continue to operate without taking costly short-term loans. While we will likely not be in a poor cash-flow situation in FY 13 or FY 14, FY 15 through 17 are likely to be in deficit. For this reason, we must continue to keep the water fund fund balance level (or increase it) from FY 13 through FY 17. The continuity of the water infrastructure improvement and maintenance fee allows for that to occur.

## **Sewer Fund**

R1)Property Taxes – 2004B Bond 52-000-40-00-4009

- a. These property taxes reflect the non-abatement of the 2004B bond, as contemplated by the City Council during the December 2011 tax levy. These property taxes are scheduled to be decreased through FY 14, and completely eliminated in FY 15.

R2)Property Taxes – 2005D bond 52-000-40-00-4013

R3)Property Taxes - 2008 Bond 52-000-40-00-4014

- a. Both of these line-items reflect the non-abatements of the Rob Roy sewer bonds, which will cease to exist in FY 13 due to the refinancing issuance of 2011. As such, no property taxes are needed.

R4)Sewer Connection Fees – Rob Roy 52-000-44-00-4457

R5)Sewer infrastructure fees 52-000-44-00-4460

- a. The final Rob Roy sewer payments will be made by Centex in FY 13, which leaves a \$600,000 revenue hole in FY 14. As discussed in E4 and E5 in the water fund above, the City budget cannot withstand a large negative cash-flow over the next five years – without taking out temporary and costly short term loans. Thus the sewer infrastructure fee line-item represents the creation of an \$8.25 per month, per user fee. This fee would have to go into effect on May 1, 2013 to offset the loss in revenue from the Rob Roy Sewer connection fees. If the owner of Westbury Village or Caledonia subdivision were to adhere to their Rob Roy sewer agreements and pay the City their sewer connection fees, this new user fee would not be necessary. Given those developers non-compliance in the past, I do not expect them to make the payments going forward.

R6)Transfer from the General Fund 52-000-49-00-4901

- a. This line-item represents the non-home rule sales tax transfer from the general fund, which will be used to pay off the 2011 refinancing bond.

E1)Route 47 Expansion 52-520-60-00-6079

- a. This line-item contains sewer related costs in the Route 47 construction project.

E2)Windett Ridge Sewer recapture 52-520-75-00-7501

- a. The Windett Ridge sewer recapture payment is due to the successor land-owner in FY 13. This recapture was to recoup the costs of a sewer main that was constructed larger than needed by Windett Ridge.

E3) Surplus(Deficit)

No line-item #

E4) Fund Balance Equiv

No line-item #

- a. As referenced in the water fund narrative, and in the narrative for R4 and R5 in the sewer fund, the sewer fund is the main source of cash for City operations. Until some of the other funds have a positive fund balance, this sewer fund fund balance cannot be depleted. Thus, we have kept the sewer fund fund balance at a relatively stable rate from FY 13 through FY 17.

### **Land Cash Fund**

R1) RTP Grant – Hopkins Park

72-000-41-00-4174

- a. The City applied for this grant in 2010, but has not received notification of award or denial yet. This line-item, and its corresponding expense line-item assume that the grant is awarded and the City completes the project in FY 14 and 15, and is reimbursed in FY 16. If the grant application is denied, then both line-items will be zeroed out.

R2) OSLAD Grant – Riverfront grant

72-000-41-00-4175

- a. The City applied for this grant in 2011, but has not received notification of award or denial yet. This line-item, and its corresponding expense line-item assume that the grant is awarded and the City completes the project in FY 14 and 15, and is reimbursed in FY 16. If the grant application is denied, then both line-items will be zeroed out.

E1) Grande Reserve Park A

72-720-60-00-6046

E2) Grande Reserve Park B

72-720-60-00-6047

- a. Both of these parks must be completed by FY 15 (B) and FY 16 (A), 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**

R1) Hometown Days

79-000-44-00-4443

- a. For FY 13, we are proposing to expand Hometown Days to Thursday evening, and to hire a national act (yet to be determined) for a concert. This expansion of revenue is matched by a corresponding increase in expense for the event. The event is still expected to run a \$30,000 profit.

R2) Rental Income

79-000-48-00-4820

- a. This line-item includes rental revenue from Geneva Kayak in Riverfront Park, and the cell tower lease at Wheaton Woods Park.

R3)Transfer from General Fund 79-000-49-00-4901

- a. The increase in this line-item from FY 12 to FY 13 is mainly due to our decision to code all health insurance costs out of their respective funds. The remaining increase is due to increases in repair costs in the Parks department, a change in salary division in the Recreation Department (no salaries are coded out of Land-cash), and a proposed expense for broad leaf control in all of our parks this year (subject of many complaints last year). If expenses are decreased (i.e. broad leaf control, the transfer can be decreased.

E1)Outside Repair and Maintenance (Parks) 79-790-54-00-5495

- a. The staff is proposing to reinstitute broad leaf weed control in the Parks, due to complaints last year. The annual cost of this service is \$10,000.

E2)Repair and Maintenance (Parks) 79-790-56-00-5640

- a. An increase in repair costs is expected, as a majority of the equipment and vehicles in the Parks Department have passed their replacement date, or are very close.

E3)Salaries (Recreation) 79-795-50-00-5010

- a. The increase in salaries from FY 12 to FY 13 is due to the new interim director's salary being budgeted in full out of recreation. The previous director's salary was split between recreation and administration in the General fund.

E4)Hometown Days Supplies 79-795-56-00-5602

- a. The increase in expenses is offset by the increase in revenues, as narrated above. The extra cost for Hometown Days is proposed to be used to hire a national act for a Thursday night concert at Hometown Days. We have spoken to a few booking agents and promoters, who have stated that we should be able to hire a national act closer to Labor Day. Larger bands will often look for festivals and local concerts they can work between their larger, scheduled concerts (referred to as a "drive-through").

**REC Center Fund**

R1)Membership Fees 80-000-44-00-4444

- a. The amount budgeted in FY 13 and beyond is based on recent revenue trends.

E1)Surplus(Deficit) No line-item #

E2)Fund Balance Equiv No line-item #

- a. FY 13 budget outcomes are heavily dependent upon the outcome of purchase negotiations, which are ongoing.

**Library Operations Fund**

- R1)Property Taxes – Library 82-000-40-00-4005  
a. This line-item contemplates a \$25,000 increase in the library tax levy each year. However, the tax levy for the library must be voted on each year.

- R2)Transfer from General Fund 82-000-49-00-4901  
a. The transfer from the general fund will offset the increase in liability and unemployment insurance expense. The Library's liability insurance was previously coded out of the general fund, due to historical precedent and in keeping with the intent of the City's intergovernmental agreement.

### **Downtown TIF Fund**

- R1)Property Taxes – Downtown TIF 88-000-40-00-4088  
a. The yearly increment for TIF property is \$70,000. This represents the incremental property taxes paid by every property in the TIF.
- E1)Route 47 expansion 88-880-60-00-6079  
a. This line-item contains costs associated with Route 47 expansion components that are in the downtown TIF.

### **Cash Flow – Surplus(Deficit)**

This section of the budget is new. It includes a summary of every fund in the budget and its surplus/deficit. We can use this as a tool to see how our individual policy decisions affect the overall cash position of the City from year-to-year. As you can see, the cash position of the City is slightly positive in FY 13, slightly negative in FY 14, and then begins a steep decline in FY 15 through FY 17. If all of the budget figures come to fruition, then we will be looking at issues with cash-flow between FY 16 and FY 17 (the threshold for cash-flow issues is around \$3,000,000). However, it is very difficult to predict revenues and expenses four and five years in the future, so we will have a fair amount of time to monitor our budget and make changes accordingly. For example, a five-year budget in 2007 would have a very different look in its prediction for 2012, as compared to where we are today.

The two main issues with cash-flow in FYs 13 through 17 are in the general fund (requires policy decisions from the City Council on officer hirings), and in the Countryside TIF. The general fund doesn't turn towards a deficit until FY 15, so we have some time to monitor revenue trends and make policy decisions regarding expenses. The Countryside TIF will be studied by staff over the next several weeks to see if it is advantageous to refinance the current debt, or to lure a new developer through additional incentives. Either of those options, if successful, would result in coverage of the existing bond payment and would further decrease our negative cash-flow each year.

### **Cash Flow – including fund balance**

This section simply takes the surplus/deficits of each fund and adds them to the prior year's fund balance. This calculation, while extremely rudimentary (water and sewer fund fund balances are based on an estimate of fund balance equivalencies), does provide some use in gauging where we are at with cash-on-hand. As stated in the prior narrative, if the aggregate fund balances decline to approximately \$3,000,000, we will be studying our options as it relates to temporary loans. Fortunately, we do not anticipate that target until FY 17 – and even then, the likelihood that we reach that figure depends on our decision making and the economy.

### **Allocated items – Aggregated**

This sections contains an easy to use summary of City-wide expenses which are normally broken out in the individual departments. They include all liability insurance costs, unemployment insurance costs, salaries, health insurance, COBRA contributions, retiree contributions, elected official health insurance contributions, dental insurance, vision insurance, non-abatement of debt service, and building permits.

# **FINANCIAL POLICIES AND ANALYSIS**

UNITED CITY OF YORKVILLE  
FISCAL YEAR 2013

**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 November, 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, Parks and Recreation and Engineering 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 are 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 January) 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 late January.
- 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 department level within the General Fund and at the fund level for all other budgeted funds. The City adopts budgets for all its governmental and proprietary funds.

### **Fiscal Year 2013 Budget Calendar**

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Preliminary Budget Meetings										
Fiscal Year 2011 Audit Presentation										
Mid-Year Financial Review										
Draft Budget submitted to City Council										
Budget Presentations										
Budget - Public Hearing – March 13 <sup>th</sup>										
City Council Budget Deliberations										
Budget Adoption – April 10, 2012										



UNITED CITY OF YORKVILLE  
FISCAL YEAR 2013

**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 policy 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 Report of the Independent Auditor. 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 categories of funds: governmental, proprietary and fiduciary. These categories are further broken down into several different fund types, which are identified below. Additionally, 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** – 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 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 five capital project funds.

**Municipal Building Fund** – is used to account for financial resources accumulated to finance capital improvements to City buildings. Revenue for the fund is derived from development fees.

**Police Capital Fund** – is used to account for financial resources accumulated to purchase public safety vehicles and equipment. Revenue for the fund is primarily derived from development fees, DUI fines and the sale of seized and surplus vehicles.

**Public Works Capital Fund** – is used to account for financial resources accumulated to purchase vehicles, equipment and other capital assets for use in the City's Public Works Department. Revenue for the fund is primarily derived from development fees and mowing fines.

**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 from grants, a portion of non-home rule sales tax receipts, development fees, building permits, bond proceeds and transfer from the General Fund.

**Parks and Recreation Capital Fund** – is used to account for financial resources accumulated for land improvements and to purchase equipment used for the maintenance of this improved park land and open space. Revenue for the fund is derived from development fees.

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 and 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 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. Revenues for the fund are primarily generated through user fees.

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

**Police Pension Fund** – is a trust fund for the safekeeping and operation of the local Police Pension system. The fund is administered by a separate Police Pension Board, comprised of two active officers, one retired officer, two trustees appointed by the Mayor and the 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 all 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 uses 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 2014 – 2017. 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 online 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 as shown on the following page:

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

### **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 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. However, other governmental funds would report any negative fund balance as unassigned as well.

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 Director 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 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 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 2013

**Summary of Debt Issuance and Outstanding Debt**

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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 (G.O.) bonds without prior consent of the residents via referendum.

The City's taxable equalized assessed valuation for the 2011 tax levy year is \$490,105,177. 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 \$42,271,572. As of May 1, 2012, the City had \$24,860,000 in debt that is applicable to the current limit and a debt to EAV ratio of 58.8%. Total debt outstanding, as of May 1, 2012, equals \$57,654,087 and is comprised of the following:

- General Obligation Bonds - \$10,793,787
- Alternate Revenue Source (ARS) Bonds - \$32,233,722
- Debt Certificates - \$10,607,055
- IEPA Loans - \$2,654,798
- Adjustable Rate Note - \$1,364,725

The above mentioned alternate revenue 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 2002 bond is supported by motor fuel and incremental property taxes from the Fox Industrial TIF district; 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 2013, 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. 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 by Standard & Poor's with the 2011 Refunding Bond issue. Gross debt per capita, based on the 2010 census population for the City of 16,921, is \$1,469 as of May 1, 2012.

**SUMMARY OF DEBT ISSUES**

***Debt Service Fund***

Series 2004C Debt Certificates

Date of Maturity: December 30, 2012

Principle & Interest Paid-to-Date: \$703,383

Date of Issuance: July 1, 2004

Principle & Interest Outstanding: \$99,465

Original Issue Amount: \$650,000

Description: This debt certificate was issued to finance the City's Road Improvement Program. Debt service payments for these certificates are supported by a General Fund transfer.

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: \$1,894,354

Principle & Interest Outstanding: \$3,711,792

***Fox Industrial TIF Fund***

Alternate Revenue Source Bond Series 2002

Date of Maturity: December 1, 2012

Date of Issuance: March 15, 2002

Original Issue Amount: \$625,000

Description: This bond was issued to finance infrastructure improvements in the Fox Industrial TIF area. Debt service is supported by incremental property and motor fuel taxes. This TIF was terminated effective December 31, 2011. The final debt service payment for these bonds will be paid in fiscal year 2013 out of the Debt Service Fund from TIF proceeds held in escrow for that purpose.

Principle & Interest Paid-to-Date: \$724,371

Principle & Interest Outstanding: \$78,563

***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: \$1,451,303

Principle & Interest Outstanding: \$3,978,758

***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.

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

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

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: \$882,510

Principle & Interest Outstanding: \$1,296,280



## ***Public Works Capital 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, mowing fines and a transfer from the Park & Recreation Capital Fund. 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 October of 2013.

## ***Water Fund***

### Alternate Revenue Source Bond Series 2005C

Date of Maturity: December 30, 2024

Principle & Interest Paid-to-Date: \$982,100

Date of Issuance: September 1, 2005

Principle & Interest Outstanding: \$2,159,350

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 2002 Capital Appreciation Debt Certificates

Date of Maturity: May 1, 2012

Principle & Interest Paid-to-Date: \$4,172,551

Date of Issuance: August 29, 2002

Principle & Interest Outstanding: \$365,000

Original Issue Amount: \$2,899,365

Description: This debt certificate was issued to finance improvements to the north water tower. Debt service payments for this certificate are supported by water revenues. Interest is not paid but rather accretes (accrues) to principal each May 1<sup>st</sup>. In fiscal year 2007, a portion of these certificates were refunded with proceeds from the 2006A Debt Certificates.

### Series 2003 Debt Certificates

Date of Maturity: December 15, 2018

Principle & Interest Paid-to-Date: \$4,971,413

Date of Issuance: July 9, 2003

Principle & Interest Outstanding: \$972,900

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: \$672,735

Date of Issuance: March 1, 2007

Principle & Interest Outstanding: \$4,102,700

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 currently supported by property taxes.

Series 2006A Debt Certificates

Date of Maturity: December 30, 2022

Principle & Interest Paid-to-Date: \$623,751

Date of Issuance: December 19, 2006

Principle & Interest Outstanding: \$6,784,679

Original Issue Amount: \$5,555,000

Description: This bond was issued to refund portions of the 2002 Capital Appreciation, 2002A and 2003 Debt Certificates. Debt service payments for these certificates are supported by water revenues.

IEPA Loan L17-156300

Date of Maturity: August 9, 2026

Principle & Interest Paid-to-Date: \$583,986

Date of Issuance: November 9, 2006

Principle & Interest Outstanding: \$1,812,940

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: \$66,281

Date of Issuance: November 10, 2011

Principle & Interest Outstanding: \$15,249,384

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: \$1,853,361

Date of Issuance: March 1, 2004

Principle & Interest Outstanding: \$2,953,175

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 currently supported by property taxes.

Series 2003 Illinois Rural Bond Bank (IRBB) Debt Certificates

Date of Maturity: February 1, 2023

Principle & Interest Paid-to-Date: \$1,348,855

Date of Issuance: September 24, 2003

Principle & Interest Outstanding: \$1,801,383

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: \$1,335,555

Date of Issuance: March 1, 2004

Principle & Interest Outstanding: \$583,628

Original Issue Amount: \$1,600,000

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

IEPA Loan L17-013000

Date of Maturity: January 25, 2013

Date of Issuance: January 25, 1993

Original Issue Amount: \$549,081

Principle &amp; Interest Paid-to-Date: \$732,051

Principle &amp; Interest Outstanding: \$38,980

Description: This loan from the IEPA was issued to construct a siphon across the Fox River to assist sanitary sewer construction. Principle and interest payments for this loan are supported by sewer revenues.

IEPA Loan L17-115300

Date of Maturity: September 6, 2019

Date of Issuance: November 23, 1999

Original Issue Amount: \$1,656,809

Principle &amp; Interest Paid-to-Date: \$1,322,663

Principle &amp; Interest Outstanding: \$802,878

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 page.

Fiscal Year	Governmental Activities		Business-Type Activities		Debt Service Totals
	Principle	Interest	Principle	Interest	
2013	1,025,074	661,784	1,479,322	1,163,780	4,329,960
2014	867,012	617,963	2,015,913	1,125,008	4,625,896
2015	904,074	581,936	2,175,579	1,047,266	4,708,855
2016	956,270	544,565	2,065,365	963,088	4,529,288
2017	1,008,606	505,054	2,150,276	882,406	4,546,342
2018	1,056,094	463,391	2,235,313	796,033	4,550,831
2019	1,133,741	419,509	2,530,479	705,735	4,789,464
2020	1,196,560	368,477	2,787,255	602,713	4,955,005
2021	1,274,559	314,314	2,807,050	485,210	4,881,133
2022	1,357,752	256,162	2,429,743	365,112	4,408,769
2023	1,431,151	194,219	2,372,503	261,000	4,258,873
2024	1,169,769	127,919	1,265,333	160,803	2,723,824
2025	1,223,619	72,626	1,313,235	106,851	2,716,331
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>\$14,867,824</b>	<b>\$5,159,266</b>	<b>\$28,910,319</b>	<b>\$8,716,678</b>	<b>\$57,654,087</b>

## Debt Service Summary

	Series 2005B	Series 2006	Series 2004C	Series 2005A	Series 2002	Series 2005	Note Payable	Series 2005C	2002 Cap Apprec	Series 2003
Type	G.O.	G.O.	Debt Certs	A.R.S.	A.R.S.	A.R.S.	Adj. Rate	A.R.S.	Debt Certs	Debt Certs
Org. Issue	\$ 7,250,000	\$ 1,500,000	\$ 650,000	\$ 3,825,000	\$ 625,000	\$ 3,525,000	\$ 937,500	\$ 2,000,000	\$ 2,899,365	\$ 4,800,000
O/S Principle	\$ 6,950,000	\$ 975,000	\$ 95,000	\$ 2,910,000	\$ 75,000	\$ 3,015,000	\$ 847,825	\$ 1,555,000	\$ 365,000	\$ 800,000
Fund	Library	Library	Debt Service	Debt Service	Debt Service	Countryside TIF	PW Capital	Water	Water	Water
Purpose	Library Expansion	Library Expansion	Road Improv Program	In-Town Rd Prg - Phase I	Fox Ind TIF Redevelp	Countryside Ctr Redevelp	Bldg on 185 Wolf St.	Wa Sys Imprv - Mill/Van Emm	North Water Tower	Radium Compliance
Funding Source	Property Taxes	Property Taxes	General Fd Transfer	Property/ Utility Taxes	Incr P-Tax/ MFT Tax	Incr P-Tax/ Sales Tax	PW Capital Revenues	Wa/Sw Rev/ Income Taxes	Water Revenues	Water Revenues
<b>Remaining Principle and Interest Payments</b>										
FY 2013	599,125	196,363	99,465	326,379	78,563	304,668	82,295	164,575	365,000	33,150
FY 2014	632,525	139,238	-	328,179	-	302,738	82,295	165,975	-	133,150
FY 2015	684,125	84,488	-	329,579	-	305,523	82,295	167,175	-	129,350
FY 2016	703,125	82,113	-	330,579	-	302,723	82,295	168,175	-	125,450
FY 2017	710,725	79,738	-	336,179	-	304,723	82,295	168,975	-	121,450
FY 2018	717,325	77,363	-	336,179	-	306,323	82,295	164,575	-	117,300
FY 2019	752,925	74,988	-	340,519	-	302,523	82,295	170,175	-	313,050
FY 2020	762,950	72,613	-	344,106	-	303,073	82,295	165,375	-	-
FY 2021	766,356	95,238	-	341,781	-	303,203	82,295	168,775	-	-
FY 2022	783,375	91,675	-	348,656	-	307,913	82,295	166,625	-	-
FY 2023	793,313	88,113	-	349,656	-	311,993	82,295	164,200	-	-
FY 2024	795,538	109,550	-	-	-	310,305	82,295	166,500	-	-
FY 2025	796,100	104,800	-	-	-	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>\$ 9,497,507</b>	<b>\$ 1,296,280</b>	<b>\$ 99,465</b>	<b>\$ 3,711,792</b>	<b>\$ 78,563</b>	<b>\$ 3,978,758</b>	<b>\$ 1,364,725</b>	<b>\$ 2,159,350</b>	<b>\$ 365,000</b>	<b>\$ 972,900</b>

	Series 2007A	Series 2006A	IEPA Loan	Series 2011	Series 2004B	Series 2003 IRBB	Series 2004A	IEPA Loan	IEPA Loan
Type	A.R.S.	Debt Certs	L17 - 156300	A.R.S.	A.R.S.	Debt Certs	Debt Certs	L17 - 013000	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	\$ 549,081	\$ 1,656,809
O/S Principle	\$ 2,950,000	\$ 5,390,000	\$ 1,512,866	\$ 11,150,000	\$ 2,520,000	\$ 1,360,000	\$ 545,000	\$ 37,959	\$ 767,378
Fund	Water	Water	Water	Sewer	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	Const Siphon across Fox River	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	Sewer Revenues
<b>Remaining Principle and Interest Payments</b>									
FY 2013	133,454	574,806	125,031	477,220	263,850	166,248	193,738	38,980	107,050
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>Totals</b>	<b>\$ 4,102,700</b>	<b>\$ 6,784,679</b>	<b>\$ 1,812,940</b>	<b>\$ 15,249,384</b>	<b>\$ 2,953,175</b>	<b>\$ 1,801,383</b>	<b>\$ 583,628</b>	<b>\$ 38,980</b>	<b>\$ 802,878</b>

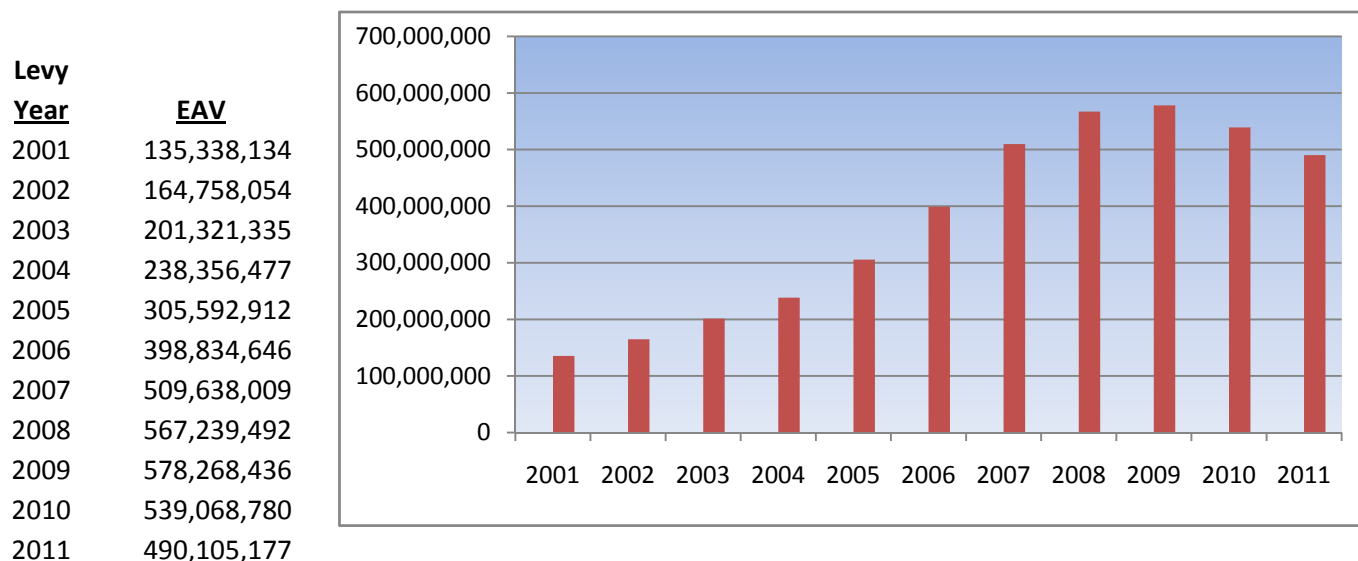
UNITED CITY OF YORKVILLE  
FISCAL YEAR 2013

**Major Revenue Trend Analysis**

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**PROPERTY TAXES**

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



Over the last ten years the Equalized Assessed Valuation (EAV) for the United City of Yorkville has increased at an average rate of 14.62%. 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 and 9.08% in 2011. 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 2011 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 (~\$2.28M), raise the Library levy from \$675,000 to \$700,000 and apply any remaining EAV to the police pension levy. As indicated by the table below, the County will be extending approximately \$440,000 to the police pension fund in fiscal year 2013, which is a \$26,646 increase over what was initially projected in the budget document. It is one of the City's primary goals to be in compliance with Public Act (PA) 096-1495 over the course of the next several fiscal years. PA 096-1495 states that the City must levy taxes sufficient to cover the normal cost for the year involved, plus an amount sufficient to bring the total assets of the pension to no less than 90% of the total actuarial liabilities by the culmination of fiscal year 2040. This levy amount will be determined annually by an enrolled actuary.

In addition, the amount levied for the City's debt service portion (i.e. bonds and interest) for fiscal year 2013 has been reduced by 67% due to the 2011 Refunding of the 2005D and 2008 bonds. The 2011 Refunding bonds are supported by non-home rule sales tax.

**Property Tax Levy for Fiscal Year 2013 Budget \***

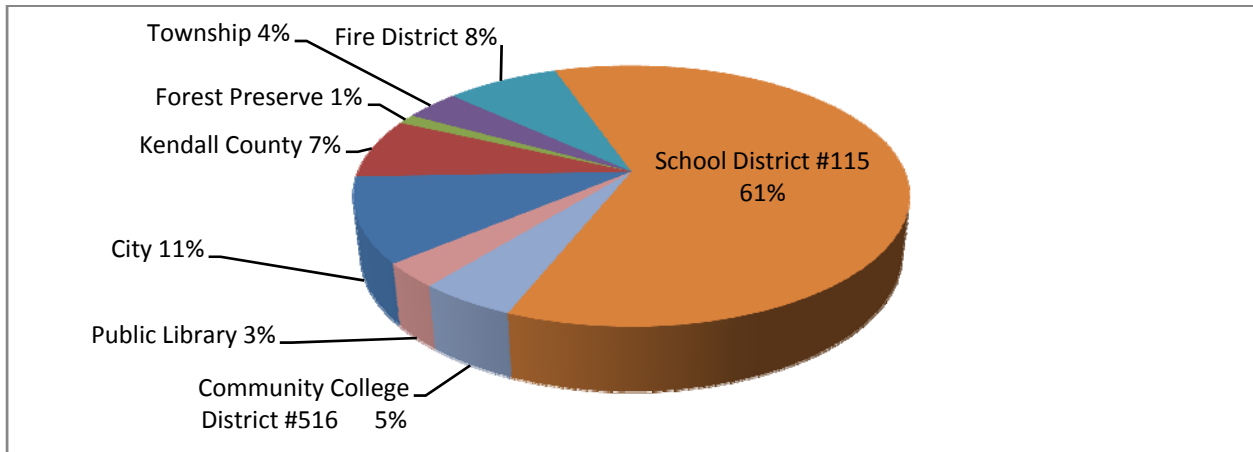
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2011</b>
	<u><b>Actual</b></u>	<u><b>Actual</b></u>	<u><b>Levy Request</b></u>	<u><b>Levy Extension</b></u>	<u><b>Actual Rate</b></u>
Corporate	655,946	791,521	1,058,133	1,033,142	0.21080
Bonds & Interest *	-	2,207,080	723,683	723,689	0.14766
IMRF Pension	448,388	432,189	450,000	450,015	0.09182
Police Protection	336,940	333,522	350,000	350,033	0.07142
Police Pension	336,075	360,356	488,354	440,899	0.08996
Audit	54,774	52,852	40,000	39,993	0.00816
Liability Insurance	336,075	330,676	40,000	39,993	0.00816
Social Security	304,538	293,575	300,000	299,993	0.06121
School Crossing Guard	24,043	23,875	25,000	24,995	0.00510
Unemployment Insurance	24,792	24,035	50,000	49,991	0.01020
<b>Subtotal City</b>	<b>2,521,570</b>	<b>4,849,681</b>	<b>3,525,170</b>	<b>3,452,742</b>	<b>0.70449</b>
Library Operations	648,060	673,145	700,000	695,288	0.14187
Library Bonds & Interest	604,131	718,839	795,486	795,511	0.16232
<b>Subtotal Library</b>	<b>1,252,191</b>	<b>1,391,984</b>	<b>1,495,486</b>	<b>1,490,798</b>	<b>0.30419</b>
<b>Total City (PTELL &amp; Non-PTELL)</b>	<b>3,773,762</b>	<b>6,241,665</b>	<b>5,020,656</b>	<b>4,943,540</b>	<b>1.00868</b>
less Bonds & Interest	604,131	2,925,919	1,519,169	1,519,200	0.30998
<b>PTELL Totals</b>	<b>3,169,631</b>	<b>3,315,746</b>	<b>3,501,487</b>	<b>3,424,340</b>	<b>0.69870</b>

**\* City Debt Service Levy Breakout**

Series 2005A - Debt Service Fund	-	323,350	326,379	326,381	0.06659
Series 2007A - Water Fund	-	133,524	133,454	133,456	0.02723
Series 2004B - Sewer Fund	-	257,989	263,850	263,852	0.05384
Series 2005D - Sewer Fund	-	1,382,408	-	-	-
Series 2008 - Sewer Fund	-	109,809	-	-	-

*\* 2009 Levy amounts were received in Fiscal Year 2010 – 2011; 2010 levy amounts were received in Fiscal Year 2011 – 2012; and 2011 levy amounts will be received in Fiscal Year 2012 – 2013. Property taxes are received in six or seven installments between the months of May and November.*

## United City of Yorkville Property Tax Bill Breakdown

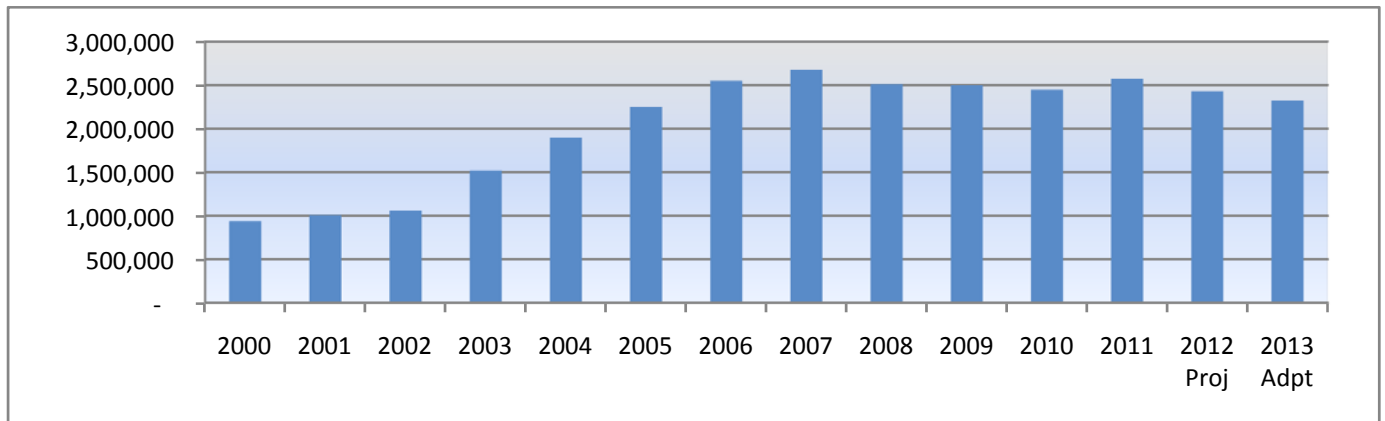


Source: The City's Fiscal Year Ended 2011 Comprehensive Annual Financial Report. The above graph is based on 2010 tax rates.

### MUNICIPAL SALES TAX

Fiscal Year	Amount
2000	935,920
2001	1,007,703
2002	1,055,032
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 Projected	2,430,000
2013 Adopted	2,325,000

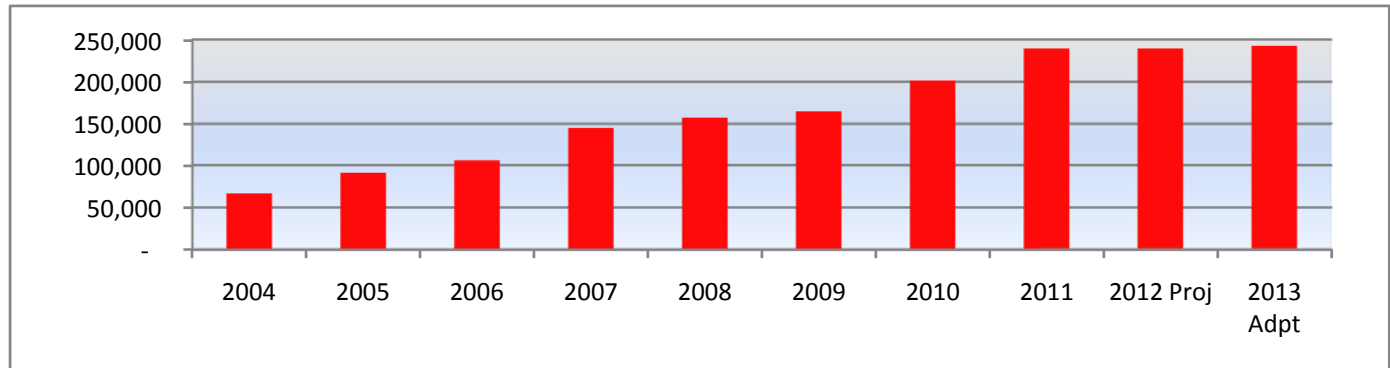
The United City of Yorkville receives 1% percentage point of the total 6.25% State sales tax rate on general merchandise and 100% of the 1% State sales tax rate on qualifying food, drugs and medical appliances. Municipal sales tax is directly affected by economic conditions within the City and is influenced by aggregate economic conditions in general. Sales tax is the largest source of revenue for the General Fund, accounting for approximately 23% of total General Fund revenues (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. Since FY 2007, sales tax figures have continued to decline to pre-FY 2006 levels, reaching a low point of \$2.446M at the end of FY 2010. Despite the recent upswing in FY 2011, management remains conservative in their estimate of future sales tax proceeds due to the closure of ProBuild in late 2011, until the impact of that closure, as it relates to sales tax, can be better assessed.



## 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 Projected	240,000
2013 Adopted	242,400

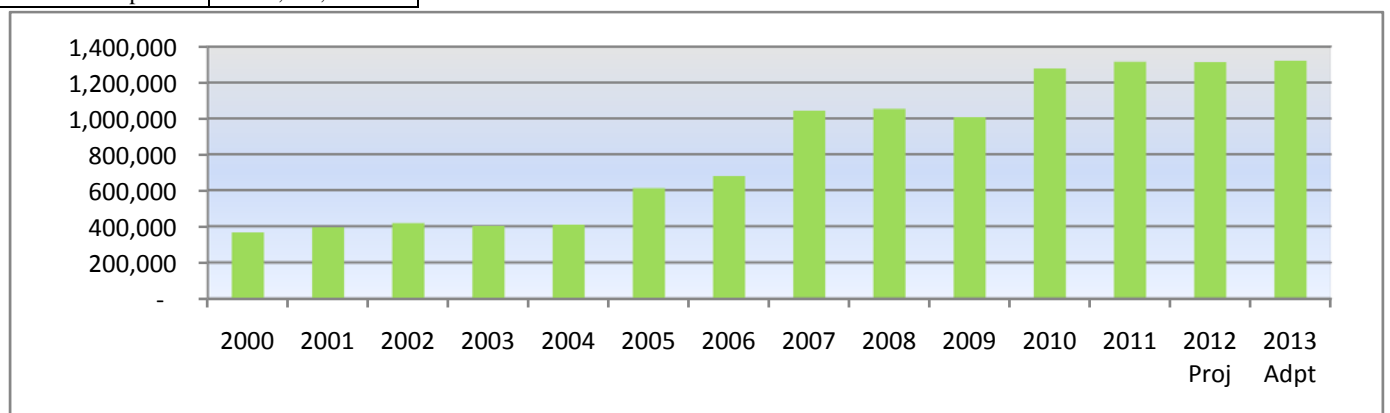
Use tax is a sales tax that is imposed on the privilege of using, in Illinois, any tangible personal property purchased out-of-state. If the seller does not collect at least 6.25% on general merchandise or 1% on qualifying food, drug and medical appliance purchases, the purchaser is responsible for the difference. Of the total amount collected by the State, 20% is distributed to local government agencies based on population (i.e., per capita basis). The increase in State use tax (local use tax) is directly correlated to the City's population growth over the past decade. Projected revenues for FY 2013 are based on the City's 2010 census figure and current revenue trends.



## INCOME TAXES

Fiscal Year	Amount
2000	368,117
2001	394,097
2002	419,602
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 Projected	1,315,000
2013 Adopted	1,320,000

Income tax is based on average statewide income and is distributed on a per capita basis. Per the Illinois Income Tax Act, approximately 7% 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 2013 are based on the City's 2010 census figure and current revenue trends.

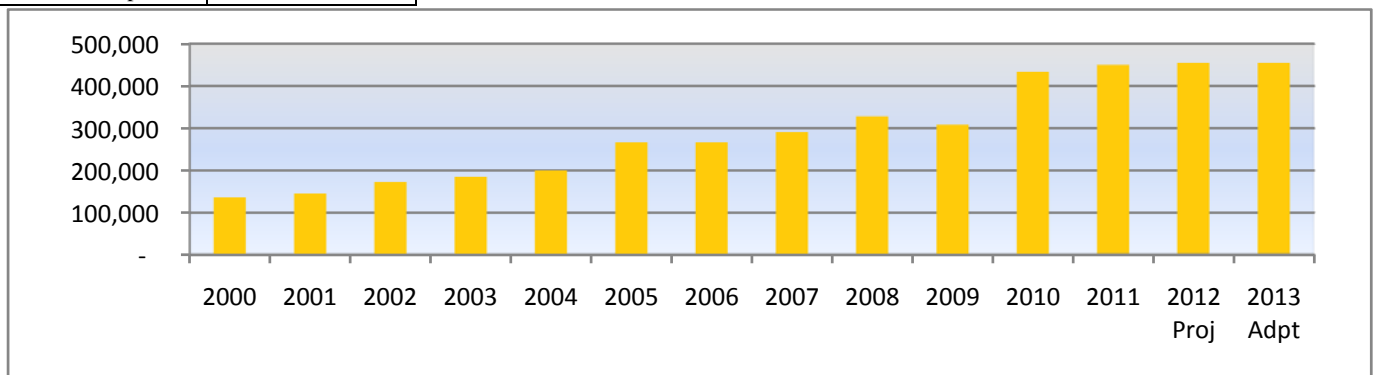




## **MOTOR FUEL TAXES**

Fiscal Year	Amount
2000	136,133
2001	145,087
2002	172,380
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 Projected	454,197
2013 Adopted	454,197

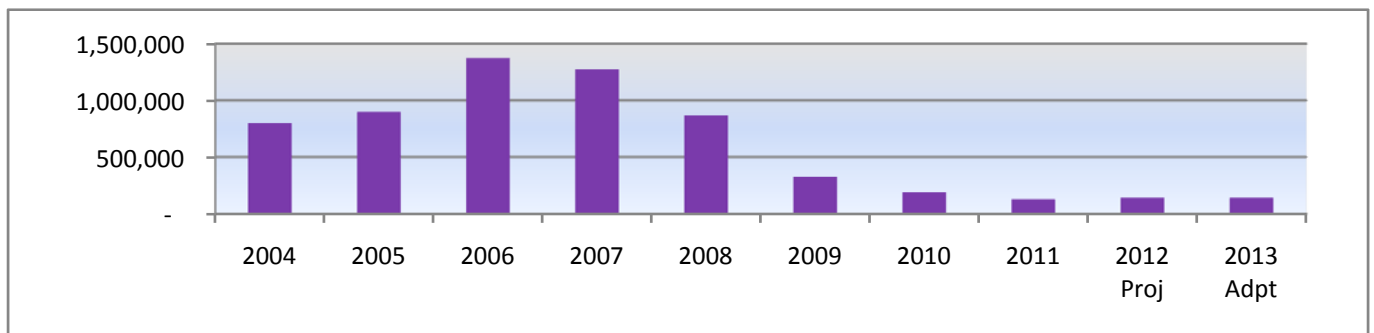
Motor fuel taxes (MFT) are a state shared revenue that is distributed on a per capita basis and derived from taxes on gasoline and diesel fuels. Motor fuel taxes fluctuate based on vehicle use and gasoline consumption. Like other state shared revenues, motor fuel taxes for the City have significantly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



## **BUILDING PERMITS**

Fiscal Year	Amount
2004	800,570
2005	897,795
2006	1,373,536
2007	1,278,672
2008	867,869
2009	322,160
2010	190,579
2011	126,829
2012 Projected	140,000
2013 Adopted	140,000

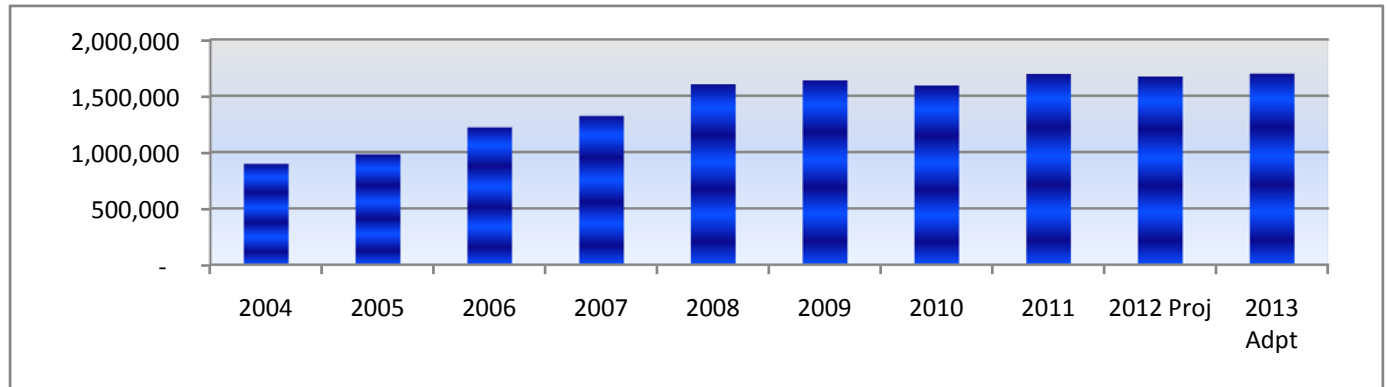
Building permits are one of the more elastic revenues in the General Fund, and tend to follow the aggregate economy as indicated by graph below. Beginning in FY 2012, building permit revenue has been used by the General Fund to cover the costs associated with the City's Building department personnel, with excess permit revenues going to the City-Wide Capital Fund to help finance 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 2013, management remains conservative in their projections; however, the City has launched an innovative residential construction incentive program aimed at stimulating new home starts called Buyers of Undeveloped Infill Lot Discount or "B.U.I.L.D."



## **WATER SALES**

<b>Fiscal Year</b>	<b>Amount</b>
2004	896,046
2005	983,278
2006	1,222,781
2007	1,324,777
2008	1,604,884
2009	1,640,023
2010	1,591,745
2011	1,698,753
2012 Projected	1,674,750
2013 Adopted	1,699,871

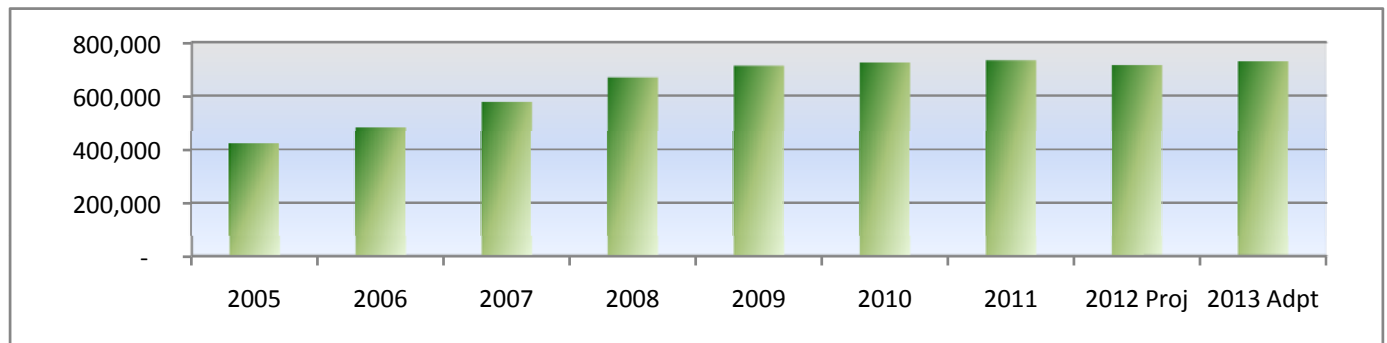
Water sale revenues are based on the number of cubic feet used by individual homes and businesses. Currently there are 6,101 utility billing accounts, consisting of 5,684 residential, 329 commercial, 52 industrial and 36 governmental units. As indicated by the graph below, the increase in water sales from FY 2004 through FY 2008 is directly related to the City's population growth over the last 10 years. Water sale revenues declined in FY 2010, due to high foreclosure rates, before rebounding in FY 2011. Recent trends indicate that the foreclosure rate has leveled off in the City, resulting in a FY 2013 projected amount that is similar to what was received in the previous fiscal year. For FY 2013, water rates shall be \$12.92 up to 350 cubic feet of usage and \$2.38 per 100 cubic feet of usage over 350 cubic feet.



## **SEWER MAINTENANCE FEES**

<b>Fiscal Year</b>	<b>Amount</b>
2005	422,040
2006	478,385
2007	576,524
2008	668,132
2009	712,331
2010	723,012
2011	731,743
2012 Projected	714,000
2013 Adopted	728,280

Sewer maintenance fee revenue is based on a flat \$18 bi-monthly fee charged to all utility billing customers in the City. As mentioned above with water sales, the increase in sewer maintenance fees since FY 2005 is directly related to population growth. Despite challenging economic conditions and high foreclosure rates in FY 2010, sewer maintenance fees continue to steadily increase.

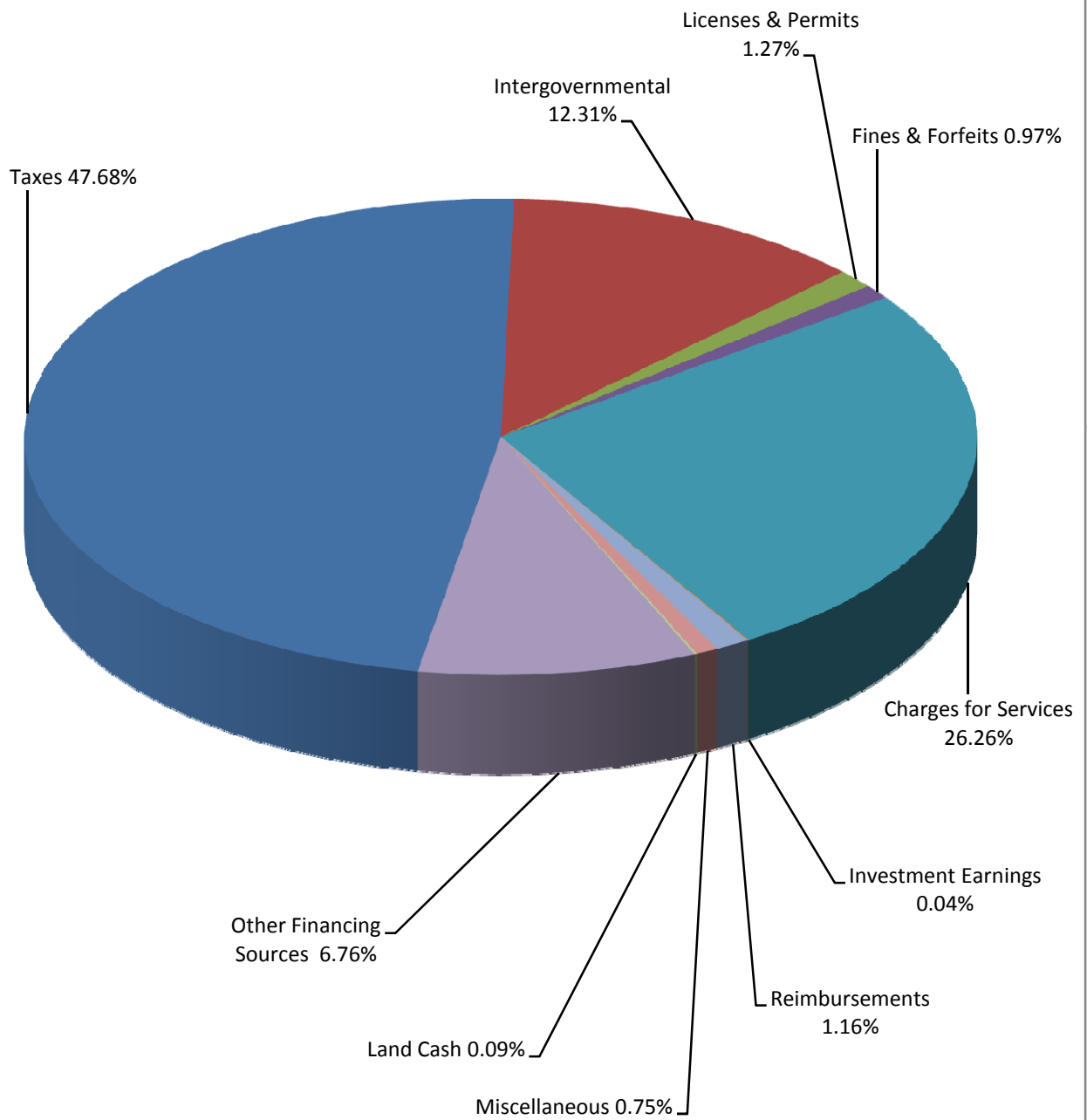


# BUDGET OVERVIEW

**United City of Yorkville**  
**Revenues by Category**  
**Fiscal Year 2013**

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>	8,788,433	1,759,600	169,300	201,000	1,178,784	3,100	199,892	11,000	-	-	12,311,109
<u>Special Revenue Funds</u>											
Motor Fuel Tax	-	454,197	-	-	-	350	-	-	-	-	454,547
Parks and Recreation	-	-	-	-	395,000	200	11,661	88,700	-	955,886	1,451,447
Land Cash	-	400,000	-	-	-	-	-	-	20,500	-	420,500
Fox Industrial TIF	-	-	-	-	-	-	-	-	-	-	-
Countryside TIF	4,500	-	-	-	-	2,000	-	-	-	-	6,500
Downtown TIF	70,000	-	-	-	-	150	-	-	-	-	70,150
Fox Hill SSA	3,786	-	-	-	-	-	-	-	-	-	3,786
Sunflower SSA	7,531	-	-	-	-	-	-	-	-	-	7,531
<u>Debt Service Fund</u>	326,379	-	1,000	-	-	300	-	-	-	99,465	427,144
<u>Capital Project Funds</u>											
Municipal Building	-	-	5,250	-	-	-	-	-	-	-	5,250
Parks and Recreation Capital	-	-	3,250	-	-	250	40,000	-	-	-	43,500
Police Capital	-	-	16,500	11,650	-	50	-	1,000	-	-	29,200
Public Works Capital	-	-	31,000	-	20,000	-	-	-	-	2,500	53,500
City-Wide Capital	-	231,000	53,400	-	-	-	-	-	-	1,019,332	1,303,732
<u>Enterprise Funds</u>											
Water	133,454	-	-	-	2,527,871	300	7,466	50,000	-	82,288	2,801,379
Sewer	263,850	-	-	-	1,368,380	3,000	4,587	-	-	-	1,639,817
Recreation Center	-	-	-	-	607,000	-	-	15,500	-	-	622,500
<u>Library Funds</u>											
Library Operations	707,500	22,200	-	13,000	17,000	150	7,306	8,500	-	41,978	817,634
Library Debt Service	795,488	-	-	-	-	300	-	-	-	1,511	797,299
Library Capital	-	-	16,250	-	-	100	-	-	-	-	16,350
<b>TOTAL REVENUES</b>	<b>11,100,921</b>	<b>2,866,997</b>	<b>295,950</b>	<b>225,650</b>	<b>6,114,035</b>	<b>10,250</b>	<b>270,912</b>	<b>174,700</b>	<b>20,500</b>	<b>2,202,960</b>	<b>23,282,875</b>

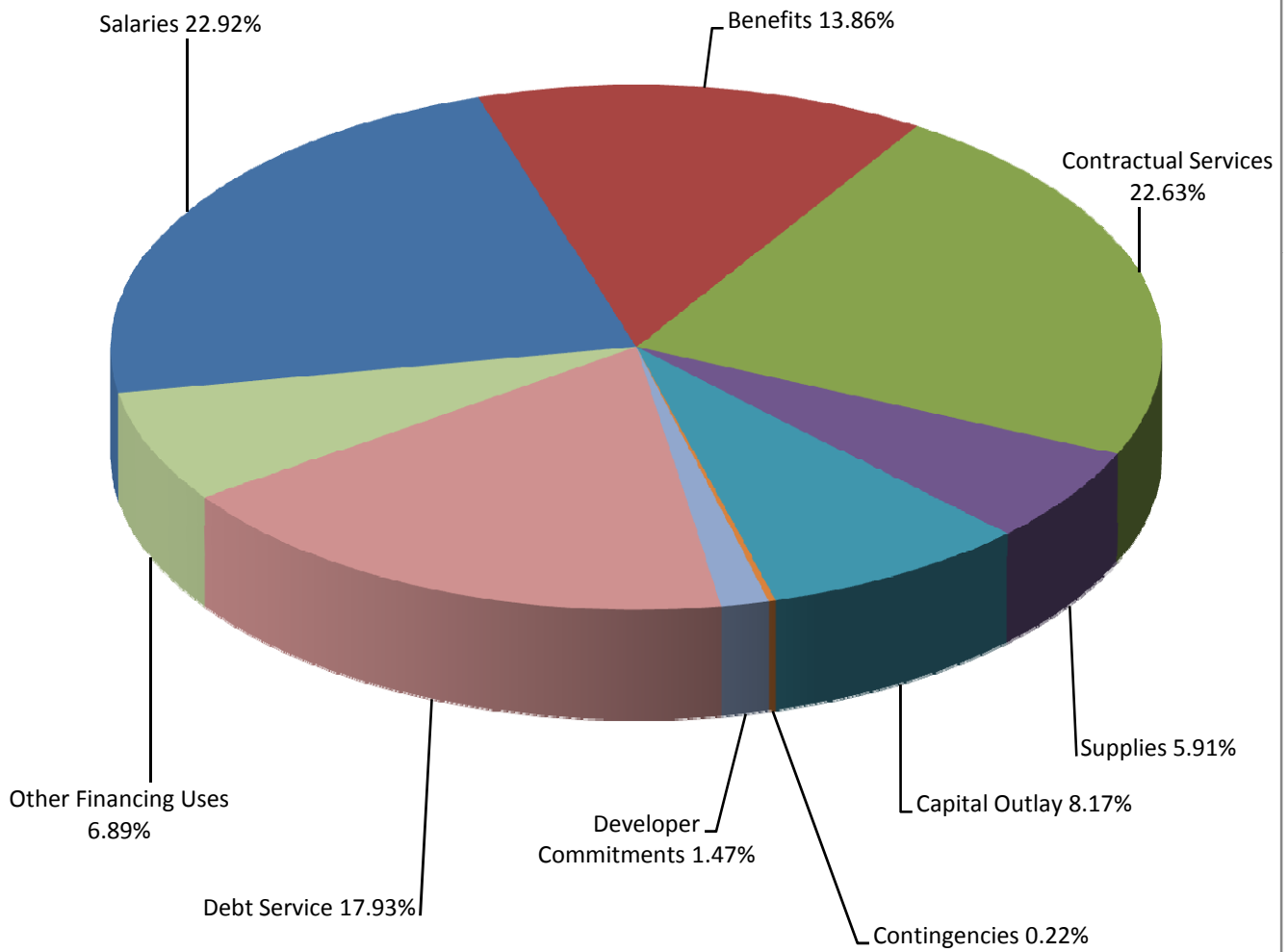
**United City of Yorkville**  
**Revenues by Category**  
**Fiscal Year 2013**



**United City of Yorkville**  
**Expenditures by Category**  
**Fiscal Year 2013**

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Contingencies	Developer Commitments	Debt Service	Other Financing Uses	Fund Total
<u>General Fund</u>	3,371,895	2,327,040	3,840,120	274,151	-	50,000	-	-	1,516,661	11,379,867
<u>Special Revenue Funds</u>										
Motor Fuel Tax	-	-	-	341,960	231,900	-	-	-	-	573,860
Parks and Recreation	702,800	296,477	177,530	329,960	-	-	-	-	-	1,506,767
Land Cash	-	-	-	-	323,825	-	-	-	-	323,825
Fox Industrial TIF	-	-	-	-	-	-	-	-	-	-
Countryside TIF	-	-	1,375	-	-	-	-	304,668	-	306,043
Downtown TIF	-	-	11,500	-	30,000	-	-	-	-	41,500
Fox Hill SSA	-	-	4,500	-	-	-	-	-	-	4,500
Sunflower SSA	-	-	9,986	-	-	-	-	-	-	9,986
<u>Debt Service Fund</u>	-	-	963	-	-	-	-	504,407	-	505,370
<u>Capital Project Funds</u>										
Municipal Building	-	-	-	-	-	-	-	-	-	-
Parks and Recreation Capital	-	-	-	-	50,000	-	-	-	2,500	52,500
Police Capital	-	-	12,500	2,500	45,000	-	-	-	-	60,000
Public Works Capital	-	-	10,500	2,000	75,000	-	-	82,295	-	169,795
City-Wide Capital	-	-	100,000	-	940,500	-	-	-	-	1,040,500
<u>Enterprise Funds</u>										
Water	382,000	219,720	501,200	294,124	132,000	-	160,923	1,396,016	-	3,085,983
Sewer	212,000	132,802	73,400	65,711	60,000	-	180,996	1,088,013	82,288	1,895,210
Recreation Center	223,000	29,212	408,250	43,171	-	-	-	-	-	703,633
<u>Library Funds</u>										
Library Operations	440,000	218,553	111,599	21,750	-	1,000	-	-	1,511	794,413
Library Debt Service	-	-	-	-	-	-	-	795,488	-	795,488
Library Capital	-	-	-	-	13,474	-	-	-	-	13,474
<b>TOTAL EXPENDITURES</b>	<b>5,331,695</b>	<b>3,223,804</b>	<b>5,263,423</b>	<b>1,375,327</b>	<b>1,901,699</b>	<b>51,000</b>	<b>341,919</b>	<b>4,170,887</b>	<b>1,602,960</b>	<b>23,262,714</b>

**United City of Yorkville**  
**Expenditures by Category**  
**Fiscal Year 2013**



**United City of Yorkville**  
**Fund Balance History**  
**Fiscal Years 2010 - 2013**

FUND	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted
<u>General Fund</u>	(492,939)	(271,900)	258,636	664,852	1,596,094
<u>Special Revenue Funds</u>					
Motor Fuel Tax	405,618	640,399	776,755	584,568	465,255
Parks and Recreation	25,151	231,558	(33,500)	240,955	185,635
Land Cash	(603,425)	(388,625)	(312,230)	(269,209)	(172,534)
Fox Industrial TIF	423,351	569,790	-	-	-
Countryside TIF	2,477,758	2,178,550	1,883,380	1,877,820	1,578,277
Downtown TIF	136,294	209,760	(238,134)	236,217	264,867
Fox Hill SSA	2,226	17,942	18,316	17,433	16,719
Sunflower SSA	6,188	11,922	10,980	12,462	10,007
<u>Debt Service Fund</u>	7,628	8,653	7,778	87,151	8,925
<u>Capital Project Funds</u>					
Municipal Building	(607,724)	(587,024)	(580,474)	(581,024)	(575,774)
Parks and Recreation Capital	66,852	51,443	(76,369)	31,545	22,545
Police Capital	210,284	194,947	134,647	135,537	104,737
Public Works Capital	157,807	108,743	45,542	51,136	(65,159)
City-Wide Capital	(18,378)	652	51,537	69,268	332,500
<u>Enterprise Funds *</u>					
Water	339,359	695,723	683,405	927,056	642,452
Sewer	2,735,213	2,377,831	2,482,790	2,881,154	2,625,761
Recreation Center	(127,819)	(195,087)	(308,434)	(286,388)	(367,521)
<u>Library Fund</u>					
Library Operations	571,002	317,336	256,445	347,109	370,330
Library Debt Service	-	-	-	(1,811)	-
Library Capital	-	-	4,500	(2,876)	-
<b>Totals</b>	<b>5,714,446</b>	<b>6,172,613</b>	<b>5,065,570</b>	<b>7,022,955</b>	<b>7,043,116</b>

\* Fund Balance Equivalency



**United City of Yorkville**  
**Revenue Budget Summary - All Funds**  
**Fiscal Years 2010 - 2013**

<b>FUND</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Adopted Budget</b>	<b>FY2012 Projected</b>	<b>FY2013 Adopted</b>
<u><b>General Fund</b></u>	11,007,428	11,517,961	11,823,874	12,189,289	12,311,109
<u><b>Special Revenue Funds</b></u>					
Motor Fuel Tax	473,204	687,269	1,011,000	527,669	454,547
Parks and Recreation	1,517,079	1,367,262	1,175,710	1,175,042	1,451,447
Land Cash	269,147	474,639	420,500	420,500	420,500
Fox Industrial TIF	216,722	228,359	-	259,327	-
Countryside TIF	14,473	9,506	10,250	6,788	6,500
Downtown TIF	88,550	75,362	88,550	67,957	70,150
Fox Hill SSA	19,897	19,894	3,786	3,791	3,786
Sunflower SSA	13,871	13,871	7,530	7,540	7,531
<u><b>Debt Service Fund</b></u>	489,922	430,429	427,919	507,167	427,144
<u><b>Capital Project Funds</b></u>					
Municipal Building	9,750	20,700	5,250	6,000	5,250
Parks and Recreation Capital	51,873	9,249	2,830	13,602	43,500
Police Capital	41,797	37,929	21,500	35,590	29,200
Public Works Capital	48,008	37,280	35,900	34,988	53,500
City-Wide Capital	174,800	321,803	416,600	197,763	1,303,732
<u><b>Enterprise Funds</b></u>					
Water	1,960,780	2,628,534	2,694,979	2,743,213	2,801,379
Sewer	1,993,189	1,478,074	3,105,490	3,110,361	1,639,817
Recreation Center	583,040	620,018	611,000	594,500	622,500
<u><b>Library Funds</b></u>					
Library Operations	1,278,810	1,334,042	1,069,450	1,096,932	817,634
Library Debt Service	-	-	720,800	718,989	797,299
Library Capital	-	-	341,000	340,589	16,350
<b>TOTAL REVENUES</b>	<b>20,252,340</b>	<b>21,312,181</b>	<b>23,993,918</b>	<b>24,057,597</b>	<b>23,282,875</b>

**United City of Yorkville**  
**Expenditure Budget Summary - All Funds**  
**Fiscal Years 2010 - 2013**

FUND	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted
<u>General Fund</u>	12,718,566	11,296,930	11,059,992	11,252,537	11,379,867
<u>Special Revenue Funds</u>					
Motor Fuel Tax	368,519	452,490	661,000	583,500	573,860
Parks and Recreation	1,435,819	1,160,854	1,189,210	1,165,645	1,506,767
Land Cash	307,057	259,839	301,084	301,084	323,825
Fox Industrial TIF	79,013	81,922	-	829,117	-
Countryside TIF	308,867	308,716	307,543	307,518	306,043
Downtown TIF	1,832	1,896	536,840	41,500	41,500
Fox Hill SSA	4,011	4,178	3,804	4,300	4,500
Sunflower SSA	8,782	8,136	9,078	7,000	9,986
<u>Debt Service Fund</u>	482,294	429,404	428,669	428,669	505,370
<u>Capital Project Funds</u>					
Municipal Building	57,200	-	-	-	-
Parks and Recreation Capital	10,773	24,658	123,500	33,500	52,500
Police Capital	7,363	53,265	54,000	95,000	60,000
Public Works Capital	86,295	86,344	92,595	92,595	169,795
City-Wide Capital	100,000	302,773	360,000	129,147	1,040,500
<u>Enterprise Funds</u>					
Water	2,075,296	2,272,172	2,571,858	2,511,880	3,085,983
Sewer	1,815,241	1,835,453	2,919,989	2,607,038	1,895,210
Recreation Center	633,280	687,290	691,738	685,801	703,633
<u>Library Fund</u>					
Library Operations	1,506,868	1,587,712	1,060,275	1,067,159	794,413
Library Debt Service	-	-	720,800	720,800	795,488
Library Capital	-	-	336,500	343,465	13,474
<b>TOTAL EXPENDITURES</b>	<b>22,007,076</b>	<b>20,854,032</b>	<b>23,428,475</b>	<b>23,207,255</b>	<b>23,262,714</b>

**United City of Yorkville**  
**Fiscal Year 2013 Budget**  
**Fund Balance Summary**

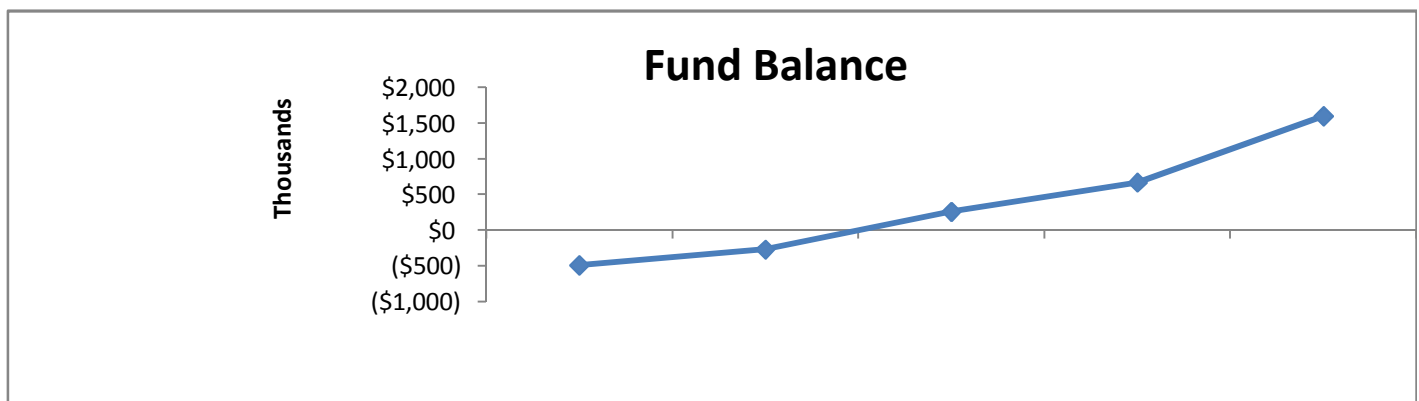
FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	664,852	12,311,109	11,379,867	931,242	1,596,094
<u>Special Revenue Funds</u>				-	
Motor Fuel Tax	584,568	454,547	573,860	(119,313)	465,255
Parks and Recreation	240,955	1,451,447	1,506,767	(55,320)	185,635
Land Cash	(269,209)	420,500	323,825	96,675	(172,534)
Fox Industrial TIF	-	-	-	-	-
Countryside TIF	1,877,820	6,500	306,043	(299,543)	1,578,277
Downtown TIF	236,217	70,150	41,500	28,650	264,867
Fox Hill SSA	17,433	3,786	4,500	(714)	16,719
Sunflower SSA	12,462	7,531	9,986	(2,455)	10,007
<u>Debt Service Fund</u>	87,151	427,144	505,370	(78,226)	8,925
<u>Capital Project Funds</u>					
Municipal Building	(581,024)	5,250	-	5,250	(575,774)
Parks and Recreation Capital	31,545	43,500	52,500	(9,000)	22,545
Police Capital	135,537	29,200	60,000	(30,800)	104,737
Public Works Capital	51,136	53,500	169,795	(116,295)	(65,159)
City-Wide Capital	69,268	1,303,732	1,040,500	263,232	332,500
<u>Enterprise Funds</u>					
Water	927,056	2,801,379	3,085,983	(284,604)	642,452
Sewer	2,881,154	1,639,817	1,895,210	(255,393)	2,625,761
Recreation Center	(286,388)	622,500	703,633	(81,133)	(367,521)
<u>Library Fund</u>					
Library Operations	347,109	817,634	794,413	23,221	370,330
Library Debt Service	(1,811)	797,299	795,488	1,811	-
Library Capital	(2,876)	16,350	13,474	2,876	-
<b>Totals</b>	<b>7,022,955</b>	<b>23,282,875</b>	<b>23,262,714</b>	<b>20,161</b>	<b>7,043,116</b>

# **GENERAL FUND**

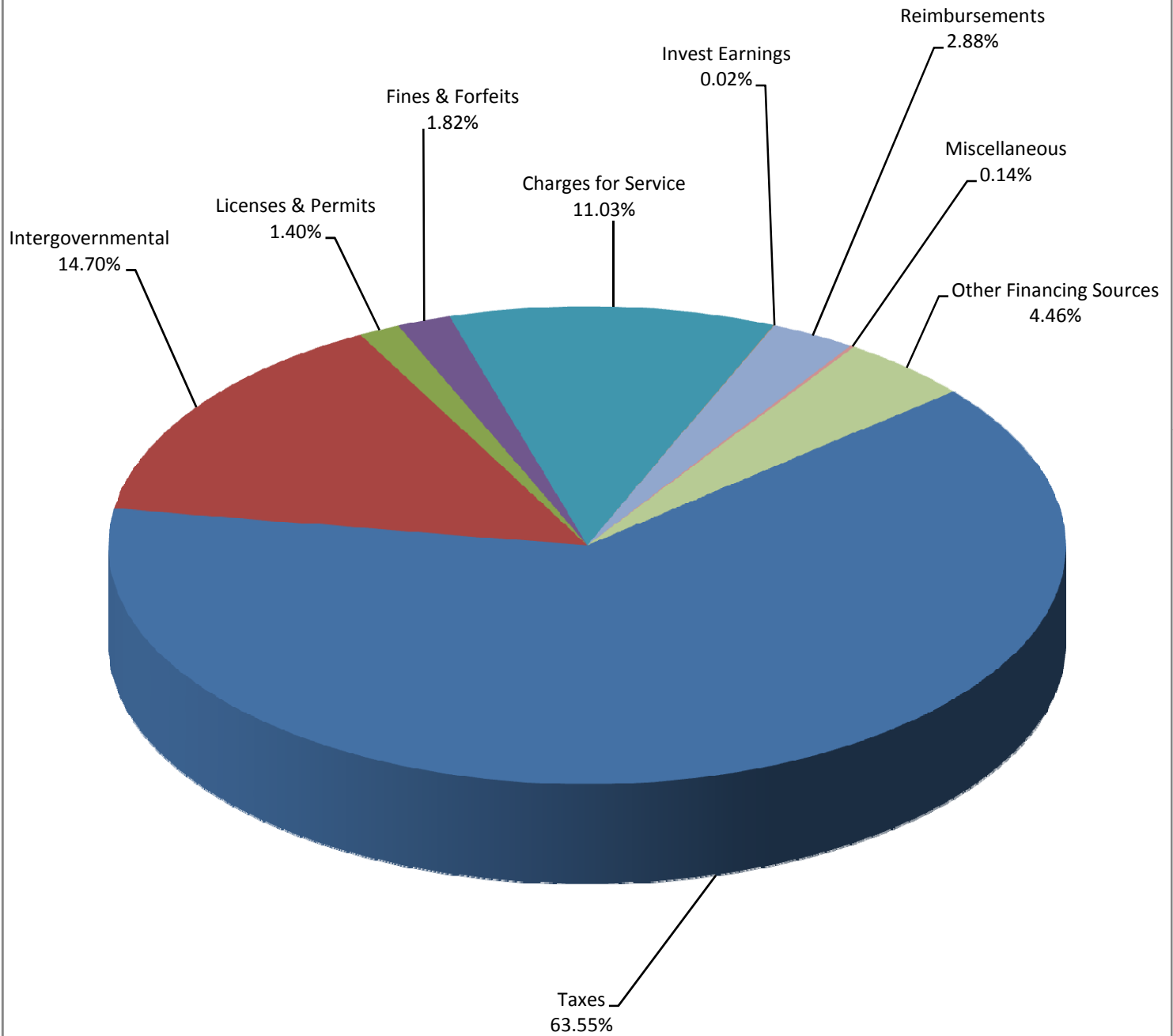
## GENERAL FUND (01)

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

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Taxes	6,794,540	7,230,149	7,514,504	7,827,943	8,788,433
Intergovernmental	1,652,385	1,791,792	1,738,496	1,749,303	1,759,600
Licenses & Permits	259,850	241,752	165,650	166,800	169,300
Fines & Forfeits	199,140	201,236	215,000	174,750	201,000
Charges for Service	1,252,904	1,302,474	1,303,932	1,330,200	1,178,784
Investment Earnings	62,043	1,747	2,000	5,000	3,100
Reimbursements	424,704	484,593	340,800	397,251	199,892
Miscellaneous	17,204	28,861	16,000	10,550	11,000
Other Financing Sources	344,658	235,357	527,492	527,492	-
<b>Total Revenue</b>	<b>11,007,428</b>	<b>11,517,961</b>	<b>11,823,874</b>	<b>12,189,289</b>	<b>12,311,109</b>
<b>Expenditures</b>					
Salaries	4,051,113	3,517,151	3,278,395	3,239,473	3,371,895
Benefits	2,322,050	2,446,452	2,507,632	2,465,119	2,327,040
Contractual Services	4,437,998	3,470,156	3,615,103	3,909,127	3,840,120
Supplies	239,294	271,393	300,295	288,793	274,151
Capital Outlay	7,364	-	-	-	-
Contingencies	16,153	75,000	64,617	52,075	50,000
Other Financing Uses	1,644,594	1,516,778	1,293,950	1,297,950	1,516,661
<b>Total Expenditures</b>	<b>12,718,566</b>	<b>11,296,930</b>	<b>11,059,992</b>	<b>11,252,537</b>	<b>11,379,867</b>
<b>Surplus (Deficit)</b>	<b>(1,711,138)</b>	<b>221,031</b>	<b>763,882</b>	<b>936,752</b>	<b>931,242</b>
<b>Ending Fund Balance</b>	<b>(492,939)</b>	<b>(271,900)</b>	<b>258,636</b>	<b>664,852</b>	<b>1,596,094</b>
	-3.9%	-2.4%	2.3%	5.9%	14.0%



**United City of Yorkville**  
**Revenue by Category**  
**General Fund FY 2013 Budget**



# United City of Yorkville

## General Fund

01

### GENERAL FUND REVENUE

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Taxes</b>						
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,084,192	2,185,495	2,290,964	2,282,246	2,288,133
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	323,291	336,075	375,000	360,356	413,354
	<i>TBD annually by Actuarial Evaluation</i>					
01-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	-	-	-	67,334	20,000
01-000-40-00-4030	MUNICIPAL SALES TAX	2,446,099	2,569,233	2,550,000	2,430,000	2,325,000
	<i>Estimated decline due to closing of Pro-Build</i>					
01-000-40-00-4035	NON-HOME RULE SALES TAX	-	-	-	375,000	1,500,000
01-000-40-00-4040	ELECTRIC UTILITY TAX	548,774	605,833	591,600	600,000	603,432
01-000-40-00-4041	NATURAL GAS UTILITY TAX	284,895	268,166	290,700	290,700	296,514
01-000-40-00-4043	TELECOMMUNICATIONS TAX	494,707	491,188	535,500	491,000	490,000
01-000-40-00-4044	TELEPHONE UTILITY TAX	23,738	23,002	-	19,000	23,500
	<i>Telecommunications &amp; Telephone Utility Taxes were budgeted together in FY 2012</i>					
01-000-40-00-4045	CABLE FRANCHISE FEES	188,282	228,452	204,000	225,000	230,000
01-000-40-00-4050	HOTEL TAX	17,262	38,198	30,600	50,000	50,000
	<i>90% Rebated to Aurora Chamber of Commerce</i>					
01-000-40-00-4060	AMUSEMENT TAX	112,964	319	134,000	120,000	134,000
01-000-40-00-4065	ADMISSIONS TAX	-	181,744	190,000	190,627	104,500
01-000-40-00-4070	BUSINESS DISTRICT TAX	263,363	289,015	300,000	300,000	300,000
	<i>100% Rebated - Beginning FY 2013</i>					
01-000-40-00-4075	AUTO RENTAL TAX	6,973	8,298	7,140	10,000	10,000
01-000-40-00-4080	PARA-MUTUEL TAX	-	5,131	15,000	16,680	-
	<i>OTB Closing</i>					
	<b>Total: Taxes</b>	<b>\$6,794,540</b>	<b>\$7,230,149</b>	<b>\$7,514,504</b>	<b>\$7,827,943</b>	<b>\$8,788,433</b>
<b>Intergovernmental</b>						
01-000-41-00-4100	STATE INCOME TAX	1,277,889	1,315,321	1,340,000	1,315,000	1,320,000
01-000-41-00-4105	LOCAL USE TAX	201,681	240,047	210,000	240,000	242,400
01-000-41-00-4110	ROAD & BRIDGE TAX	151,196	164,296	164,296	166,896	170,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	13,409	16,394	13,000	14,500	16,000
01-000-41-00-4160	FEDERAL GRANTS	1,502	13,288	9,200	9,200	9,200
	<i>HIDTA Reimb \$5,000</i>					
	<i>COPS - Vest Grant \$4,200</i>					
01-000-41-00-4170	STATE GRANTS	1,870	40,250	-	2,630	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	4,838	2,196	2,000	1,077	2,000
	<i>Pull Tab &amp; Jar Games \$2,000</i>					
	<b>Total: Intergovernmental</b>	<b>\$1,652,385</b>	<b>\$1,791,792</b>	<b>\$1,738,496</b>	<b>\$1,749,303</b>	<b>\$1,759,600</b>
<b>Licenses &amp; Permits</b>						
01-000-42-00-4200	LIQUOR LICENSE	43,545	38,903	40,000	40,000	40,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	3,786	2,670	3,000	4,400	2,700
01-000-42-00-4210	BUILDING PERMITS	190,579	126,829	122,400	122,400	126,600
01-000-42-00-4214	DEVELOPMENT FEES	21,690	73,350	-	-	-

# United City of Yorkville

## General Fund

01

### GENERAL FUND REVENUE

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
	<i>Moved to City-Wide Capital Fund</i>					
01-000-42-00-4220	FILING FEES	250	-	250	-	-
	<i>Discontinued after FY 2012 - consolidated with Miscellaneous Income</i>					
<b>Total:</b>	<b>Licenses &amp; Permits</b>	<b>\$259,850</b>	<b>\$241,752</b>	<b>\$165,650</b>	<b>\$166,800</b>	<b>\$169,300</b>
<b>Fines &amp; Forfeits</b>						
01-000-43-00-4310	TRAFFIC FINES	129,075	95,289	95,000	68,000	95,000
	<i>Circuit Court Fines</i>					
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	44,565	25,457	30,000	25,000	26,000
01-000-43-00-4325	POLICE TOWS	25,500	80,490	90,000	81,750	80,000
<b>Total:</b>	<b>Fines &amp; Forfeits</b>	<b>\$199,140</b>	<b>\$201,236</b>	<b>\$215,000</b>	<b>\$174,750</b>	<b>\$201,000</b>
<b>Charges for Services</b>						
01-000-44-00-4400	GARBAGE SURCHARGE	1,132,478	1,177,995	1,175,000	1,175,000	1,021,784
01-000-44-00-4405	COLLECTION FEE - YBSD	119,121	116,087	123,932	150,000	151,500
01-000-44-00-4414	OTHER SERVICES	1,305	3,960	-	-	-
01-000-44-00-4474	POLICE SPECIAL DETAIL	-	4,432	5,000	5,000	5,000
	<i>Cancels out with Special Detail in Admin Svcs</i>					
01-000-44-00-4475	OFFENDER REGISTRATION	-	-	-	200	500
<b>Total:</b>	<b>Charges for Services</b>	<b>\$1,252,904</b>	<b>\$1,302,474</b>	<b>\$1,303,932</b>	<b>\$1,330,200</b>	<b>\$1,178,784</b>
<b>Investment Earnings</b>						
01-000-45-00-4500	INVESTMENT EARNINGS	62,043	1,747	2,000	5,000	3,100
<b>Total:</b>	<b>Investment Earnings</b>	<b>\$62,043</b>	<b>\$1,747</b>	<b>\$2,000</b>	<b>\$5,000</b>	<b>\$3,100</b>
<b>Reimbursements</b>						
01-000-46-00-4601	REIMB - LEGAL EXPENSES	27,848	46,951	12,000	40,000	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	-	-	-	11,527	-
01-000-46-00-4650	REIMB - TRAFFIC SIGNAL	14,925	33,067	15,000	28,582	15,000
01-000-46-00-4668	REIMB - COBRA CONTRIBUTIONS	-	21,675	20,000	25,000	12,500
	<i>Cancels out with COBRA Ins Exp In Admin Svcs</i>					
01-000-46-00-4669	REIMB - RETIREE INS CONTRIBUTIONS	-	39,671	50,000	50,000	60,398
	<i>IMRF &amp; Police Pensioners</i>					
01-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	227,600	193,147	190,000	90,000	61,295
01-000-46-00-4671	REIMB - LIFE INSURANCE	-	4,789	4,800	3,300	1,699
01-000-46-00-4672	REIMB - LIBRARY INSURANCE	-	-	-	93,842	-
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	29,776	35,711	5,000	5,000	5,000
	<i>Canceled out by Reimbursable Repairs in Admin Svcs</i>					
01-000-46-00-4681	REIMB - WORKERS COMP	-	22,207	-	-	-
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	36,185	19,505	40,000	40,000	40,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	88,370	67,870	4,000	10,000	4,000
	<i>Reimb. For Fingerprinting, Postage, FOIA, Accident Reports, Subpoena Fees, etc.</i>					
<b>Total:</b>	<b>Reimbursements</b>	<b>\$424,704</b>	<b>\$484,593</b>	<b>\$340,800</b>	<b>\$397,251</b>	<b>\$199,892</b>



# United City of Yorkville

## General Fund

01

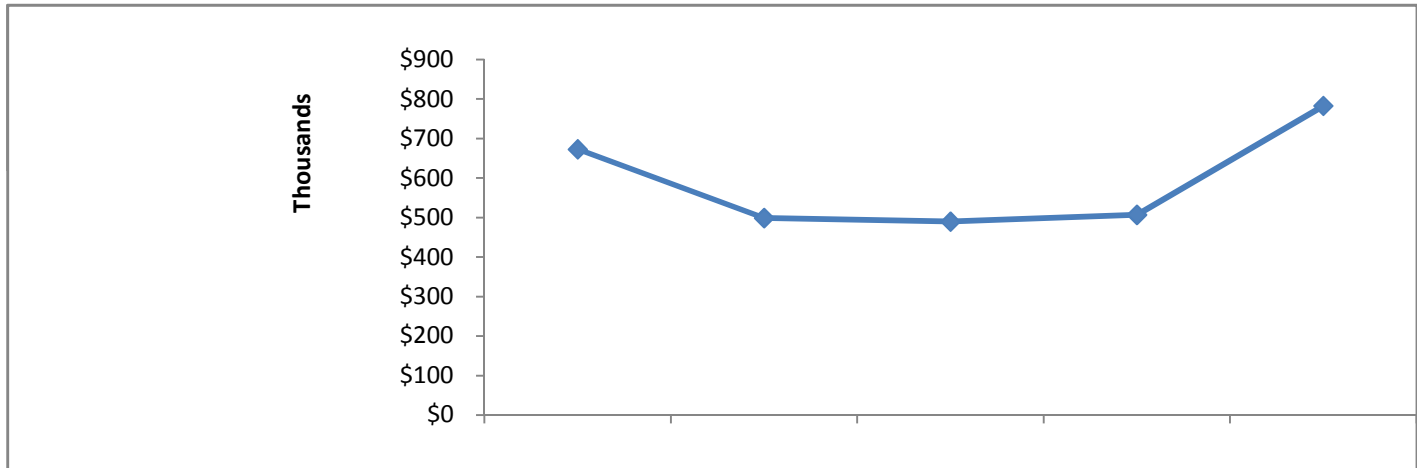
### GENERAL FUND REVENUE

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Miscellaneous</b>						
01-000-48-00-4820	RENTAL INCOME <i>Beecher Lease Agreement \$6,000</i> <i>Beecher Rentals \$2,000</i>	13,155	5,600	9,000	7,500	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</i> <i>PW Streets below</i>	2,460	2,784	2,000	50	-
01-000-48-00-4850	MISCELLANEOUS INCOME <i>Cash Over/Under, City Credit Card Rebates, Etc.</i>	1,589	9,628	5,000	3,000	3,000
<b>Total:</b>	<b>Miscellaneous</b>	<b>\$17,204</b>	<b>\$28,861</b>	<b>\$16,000</b>	<b>\$10,550</b>	<b>\$11,000</b>
<b>Other Financing Sources</b>						
01-000-49-00-4951	TRANSFER FROM WATER <i>Health Ins. Transfer discontinued - Budgeted in Water</i>	75,569	91,863	91,863	91,863	-
01-000-49-00-4952	TRANSFER FROM SEWER <i>Health Ins. Transfer discontinued - Budgeted in Sewer</i>	58,640	83,045	83,045	83,045	-
01-000-49-00-4972	TRANSFER FROM LAND CASH <i>Discontinued beginning in FY 2013</i>	60,449	60,449	20,084	20,084	-
01-000-49-00-4979	TRANSFER FROM PARK & REC	150,000	-	-	-	-
01-000-49-00-4984	TRANSFER FROM LIBRARY CAPITAL	-	-	332,500	332,500	-
<b>Total:</b>	<b>Other Financing Sources</b>	<b>\$344,658</b>	<b>\$235,357</b>	<b>\$527,492</b>	<b>\$527,492</b>	<b>\$0</b>
<b>Total: GENERAL FUND REVENUE</b>		<b><u>\$11,007,428</u></b>	<b><u>\$11,517,961</u></b>	<b><u>\$11,823,874</u></b>	<b><u>\$12,189,289</u></b>	<b><u>\$12,311,109</u></b>

## ADMINISTRATION DEPARTMENT

The Administration Department includes both the legislative and management expenditures. The legislative branch consists of the Mayor and City Council. The city administrator is hired by the Mayor with the consent of the City Council. City staff report to the city administrator. It is the role of the city administrator to direct staff in the daily administration of City services.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Expenditures</b>					
Salaries	341,388	319,269	273,395	308,850	333,395
Benefits	48,000	48,949	45,106	47,500	275,732
Contractual Services	271,495	119,138	155,100	140,566	160,250
Supplies	11,762	11,264	15,950	9,950	12,950
<b>Total Administration Department</b>	<b>672,645</b>	<b>498,620</b>	<b>489,551</b>	<b>506,866</b>	<b>782,327</b>



### Personnel

Full-time Personnel: \*

City Administrator	0.5	0.5	0.5	1.0	1.0
Human Resource Manager	0.0	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	0.0	0.0	0.0	0.0
Administrative Secretary	1.0	1.0	1.0	1.0	1.0
Receptionist	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>Total Personnel</b>	<b>4.5</b>	<b>3.5</b>	<b>3.5</b>	<b>4.0</b>	<b>4.0</b>

\* All full-time personnel and 10 Elected Officials participate in the Illinois Municipal Retirement Fund (IMRF).

# United City of Yorkville

## General Fund

110

### ADMINISTRATION

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
01-110-50-00-5001	SALARIES - MAYOR	8,945	10,700	11,000	11,000	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMMISSIONER	917	1,167	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	7,993	9,305	9,000	9,000	9,000
01-110-50-00-5004	SALARIES - CITY TREASURER	5,300	6,105	6,500	6,500	6,500
01-110-50-00-5005	SALARIES - ALDERMAN	43,685	52,455	50,320	50,320	50,320
01-110-50-00-5010	SALARIES - ADMINISTRATION	273,685	239,314	195,000	230,000	255,000
01-110-50-00-5020	OVERTIME	863	223	575	1,030	575
	<b>Total: Salaries</b>	<b>\$341,388</b>	<b>\$319,269</b>	<b>\$273,395</b>	<b>\$308,850</b>	<b>\$333,395</b>
<b>Benefits</b>						
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	26,377	26,574	25,000	26,500	28,383
01-110-52-00-5214	FICA CONTRIBUTION	21,623	22,375	20,106	21,000	22,500
01-110-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	72,456
01-110-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	614
01-110-52-00-5223	DENTAL INSURANCE	-	-	-	-	5,096
01-110-52-00-5224	VISION INSURANCE	-	-	-	-	586
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	-	-	-	-	133,917
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	-	-	-	-	1,043
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	-	-	-	-	10,008
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	-	-	-	-	1,129
	<b>Total: Benefits</b>	<b>\$48,000</b>	<b>\$48,949</b>	<b>\$45,106</b>	<b>\$47,500</b>	<b>\$275,732</b>
<b>Contractual Services</b>						
01-110-54-00-5412	TRAINING & CONFERENCES	1,769	-	3,000	2,000	3,000
01-110-54-00-5415	TRAVEL & LODGING	4,043	790	-	1,750	6,000
01-110-54-00-5423	PUBLIC RELATIONS	176	55	150	150	-
	<i>Line item discontinued beginning in FY 2013</i>					
01-110-54-00-5426	PUBLISHING & ADVERTISING	1,354	655	2,000	1,000	1,000
01-110-54-00-5430	PRINTING & DUPLICATING	8,845	8,081	6,750	6,750	6,750
01-110-54-00-5440	TELECOMMUNICATIONS	24,018	12,520	21,200	13,000	15,000
	<i>Cellular Telephone \$1,100</i>					
	<i>Telephone \$13,900</i>					
01-110-54-00-5448	FILING FEES	-	-	-	-	500
01-110-54-00-5451	CODIFICATION	8,788	4,159	8,000	5,000	8,000
01-110-54-00-5452	POSTAGE & SHIPPING	7,378	8,055	14,000	9,000	14,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	12,597	12,872	16,600	16,600	16,600
01-110-54-00-5462	PROFESSIONAL SERVICES	25,280	9,539	11,000	17,200	20,000
01-110-54-00-5473	KENDALL COUNTY PARATRANSIT	5,887	27,553	30,000	30,000	30,000
01-110-54-00-5474	SENIOR SERVICE FUNDING	5,000	-	-	-	-

# United City of Yorkville

## General Fund

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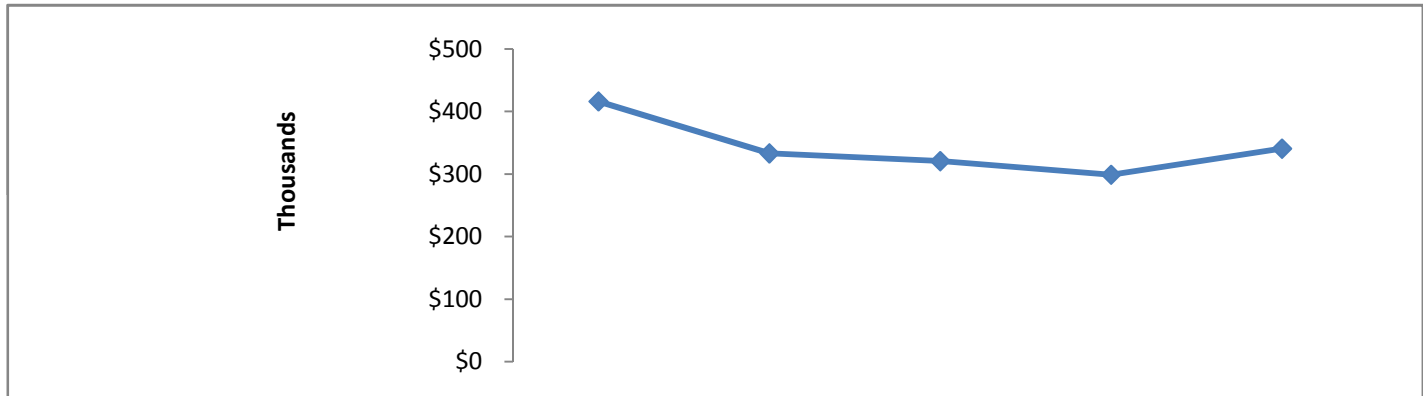
### ADMINISTRATION

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
01-110-54-00-5477	BUILDING INSPECTIONS	117,622	-	-	-	-
01-110-54-00-5480	UTILITIES	25,248	21,735	28,000	22,000	23,100
	<i>5% Increase per Annum</i>					
01-110-54-00-5485	RENTAL & LEASE PURCHASE	-	-	-	1,716	1,900
01-110-54-00-5488	OFFICE CLEANING	23,490	13,124	14,400	14,400	14,400
	<b>Total: Contractual Services</b>	<b>\$271,495</b>	<b>\$119,138</b>	<b>\$155,100</b>	<b>\$140,566</b>	<b>\$160,250</b>
<b>Supplies</b>						
01-110-56-00-5610	OFFICE SUPPLIES	11,407	9,320	15,000	9,000	12,000
01-110-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	355	1,944	850	850	850
01-110-56-00-5640	REPAIR & MAINTENANCE	-	-	100	100	100
	<b>Total: Supplies</b>	<b>\$11,762</b>	<b>\$11,264</b>	<b>\$15,950</b>	<b>\$9,950</b>	<b>\$12,950</b>
	<b>Total: ADMINISTRATION</b>	<b><u>\$672,645</u></b>	<b><u>\$498,620</u></b>	<b><u>\$489,551</u></b>	<b><u>\$506,866</u></b>	<b><u>\$782,327</u></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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Expenditures</b>					
Salaries	254,608	201,586	175,000	175,000	185,000
Benefits	42,230	34,085	30,505	30,505	62,135
Contractual Services	113,197	93,906	109,250	87,914	88,150
Supplies	6,159	3,281	5,750	5,250	5,250
<b>Total Finance Department</b>	<b>416,194</b>	<b>332,858</b>	<b>320,505</b>	<b>298,669</b>	<b>340,535</b>



### Personnel

Full-time Personnel: \*

Finance Director	1.0	1.0	1.0	1.0	1.0
IT Specialist	1.0	0.0	0.0	0.0	0.0
Accounting Clerk I	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
<b>Total Personnel</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

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

# United City of Yorkville

## General Fund

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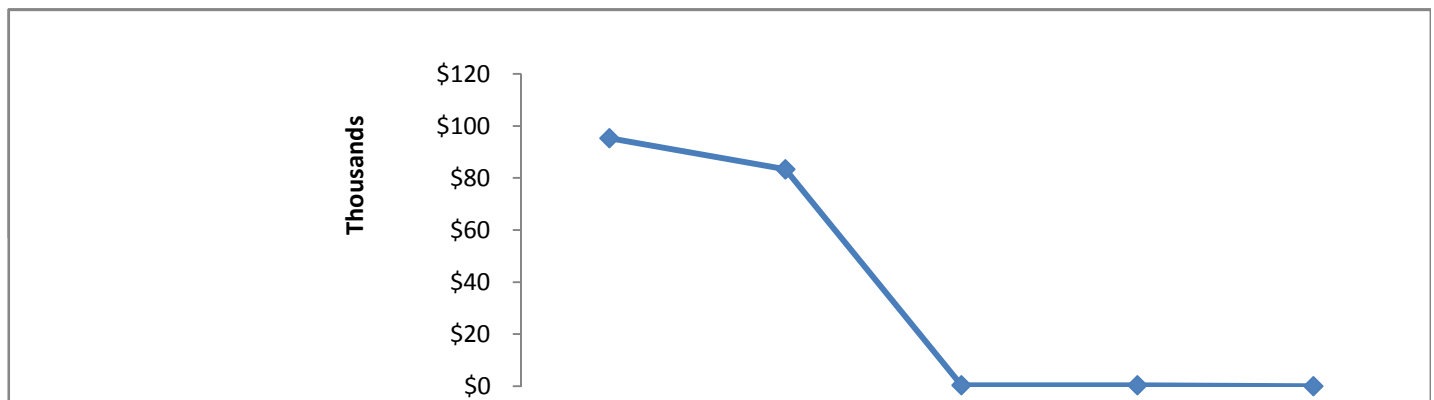
### FINANCE

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
01-120-50-00-5010	SALARIES & WAGES	254,608	201,586	175,000	175,000	185,000
	<b>Total: Salaries</b>	<b>\$254,608</b>	<b>\$201,586</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$185,000</b>
<b>Benefits</b>						
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,826	18,759	17,500	17,500	18,659
01-120-52-00-5214	FICA CONTRIBUTION	20,404	15,326	13,005	13,005	13,005
01-120-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	26,472
01-120-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	461
01-120-52-00-5223	DENTAL INSURANCE	-	-	-	-	3,182
01-120-52-00-5224	VISION INSURANCE	-	-	-	-	356
	<b>Total: Benefits</b>	<b>\$42,230</b>	<b>\$34,085</b>	<b>\$30,505</b>	<b>\$30,505</b>	<b>\$62,135</b>
<b>Contractual Services</b>						
01-120-54-00-5412	TRAINING & CONFERENCES	-	-	2,000	2,000	2,000
01-120-54-00-5414	AUDITING SERVICES	54,040	43,500	45,000	44,800	36,000
01-120-54-00-5415	TRAVEL & LODGING	-	-	1,000	500	1,000
01-120-54-00-5430	PRINTING & DUPLICATING	-	-	500	-	500
01-120-54-00-5440	TELECOMMUNICATIONS	993	633	600	540	600
	<i>Cell Phone \$600</i>					
01-120-54-00-5452	POSTAGE & SHIPPING	1,284	474	500	500	500
01-120-54-00-5460	DUES & SUBSCRIPTIONS	678	902	850	600	850
01-120-54-00-5462	PROFESSIONAL SERVICES	37,238	29,531	42,000	32,000	40,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	18,964	18,028	15,000	6,724	4,900
01-120-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	838	1,800	250	1,800
	<b>Total: Contractual Services</b>	<b>\$113,197</b>	<b>\$93,906</b>	<b>\$109,250</b>	<b>\$87,914</b>	<b>\$88,150</b>
<b>Supplies</b>						
01-120-56-00-5610	OFFICE SUPPLIES	3,527	1,520	2,500	2,500	2,500
01-120-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	250	250	250
	<i>Office Equipment \$250</i>					
01-120-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,632	1,761	2,500	2,500	2,500
01-120-56-00-5640	REPAIR & MAINTENANCE	-	-	500	-	-
	<b>Total: Supplies</b>	<b>\$6,159</b>	<b>\$3,281</b>	<b>\$5,750</b>	<b>\$5,250</b>	<b>\$5,250</b>
	<b>Total: FINANCE</b>	<b><u>\$416,194</u></b>	<b><u>\$332,858</u></b>	<b><u>\$320,505</u></b>	<b><u>\$298,669</u></b>	<b><u>\$340,535</u></b>

## COMMUNITY RELATIONS DEPARTMENT

The Community Relations Department was closed out at the end of fiscal year 2011. Expenditures are now budgeted out of the Administrative Services Department.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Expenditures</b>					
Salaries	67,676	63,359	-	-	-
Benefits	9,690	7,939	-	-	-
Contractual Services	15,609	11,361	333	333	-
Supplies	2,285	656	-	-	-
<b>Total Community Relations Dept.</b>	<b>95,260</b>	<b>83,315</b>	<b>333</b>	<b>333</b>	<b>-</b>



### Personnel

#### Full-time Personnel:

Community Relations Officer	1.0	0.0	0.0	0.0	0.0
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#### Part-time Personnel:

Community Relations Officer	0.0	1.0	1.0	0.0	0.0
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<b>Total Personnel</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>
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# United City of Yorkville

## General Fund

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### COMMUNITY RELATIONS

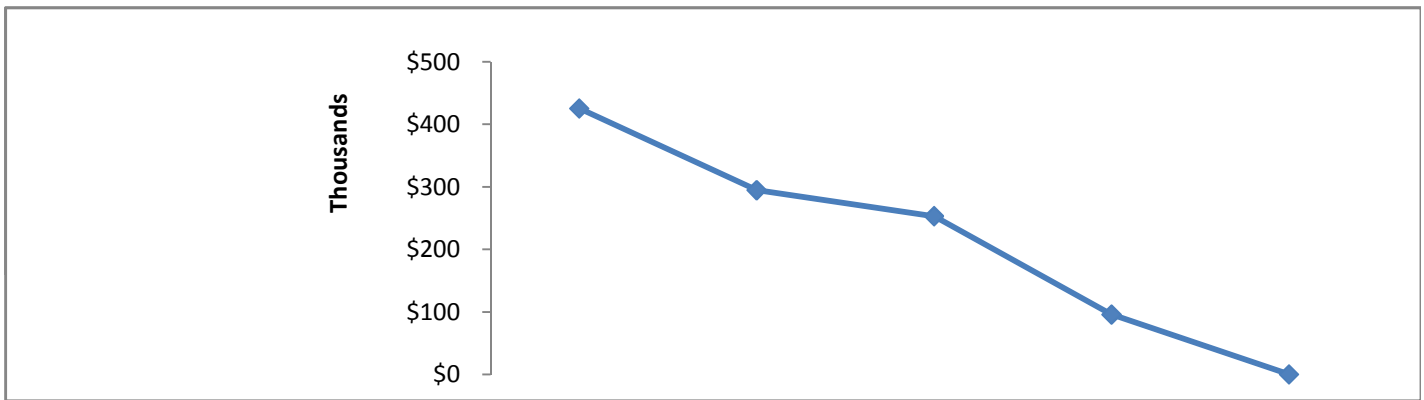
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
01-130-50-00-5010	SALARIES & WAGES	65,250	63,359	-	-	-
01-130-50-00-5015	PART-TIME SALARIES	2,426	-	-	-	-
	<b>Total: Salaries</b>	<b>\$67,676</b>	<b>\$63,359</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>						
01-130-52-00-5212	RETIREMENT PLAN CONTRIBUTION	5,603	4,004	-	-	-
01-130-52-00-5214	FICA CONTRIBUTION	4,087	3,935	-	-	-
	<b>Total: Benefits</b>	<b>\$9,690</b>	<b>\$7,939</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contractual Services</b>						
01-130-54-00-5423	PUBLIC RELATIONS	1,565	-	-	-	-
01-130-54-00-5426	PUBLISHING & ADVERTISING	5,923	5,977	333	333	-
01-130-54-00-5430	PRINTING & DUPLICATING	135	-	-	-	-
01-130-54-00-5440	TELECOMMUNICATIONS	453	279	-	-	-
01-130-54-00-5452	POSTAGE & SHIPPING	1,933	1,630	-	-	-
01-130-54-00-5460	DUES & SUBSCRIPTIONS	275	-	-	-	-
01-130-54-00-5462	PROFESSIONAL SERVICES	5,325	3,475	-	-	-
	<b>Total: Contractual Services</b>	<b>\$15,609</b>	<b>\$11,361</b>	<b>\$333</b>	<b>\$333</b>	<b>\$0</b>
<b>Supplies</b>						
01-130-56-00-5610	OFFICE SUPPLIES	346	130	-	-	-
01-130-56-00-5692	COMMUNITY EVENTS	1,939	526	-	-	-
	<b>Total: Supplies</b>	<b>\$2,285</b>	<b>\$656</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: COMMUNITY RELATIONS</b>	<b><u>\$95,260</u></b>	<b><u>\$83,315</u></b>	<b><u>\$333</u></b>	<b><u>\$333</u></b>	<b><u>\$0</u></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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Expenditures</b>					
Salaries	327,133	235,639	172,500	78,123	-
Benefits	52,525	39,136	29,736	13,348	-
Contractual Services	42,944	10,022	42,100	4,184	-
Supplies	2,861	9,994	8,800	7	-
<b>Total Engineering Department</b>	<b>425,463</b>	<b>294,791</b>	<b>253,136</b>	<b>95,662</b>	<b>-</b>



### Personnel

#### Full-time Personnel:

City Engineer	1.0	1.0	1.0	0.0	0.0
Civil Engineer	1.0	1.0	1.0	0.0	0.0
Engineering Tech	1.0	0.0	0.0	0.0	0.0
Administrative Assistant	1.0	0.0	0.0	0.0	0.0
<b>Total Personnel</b>	<b>4.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>

# United City of Yorkville

## General Fund

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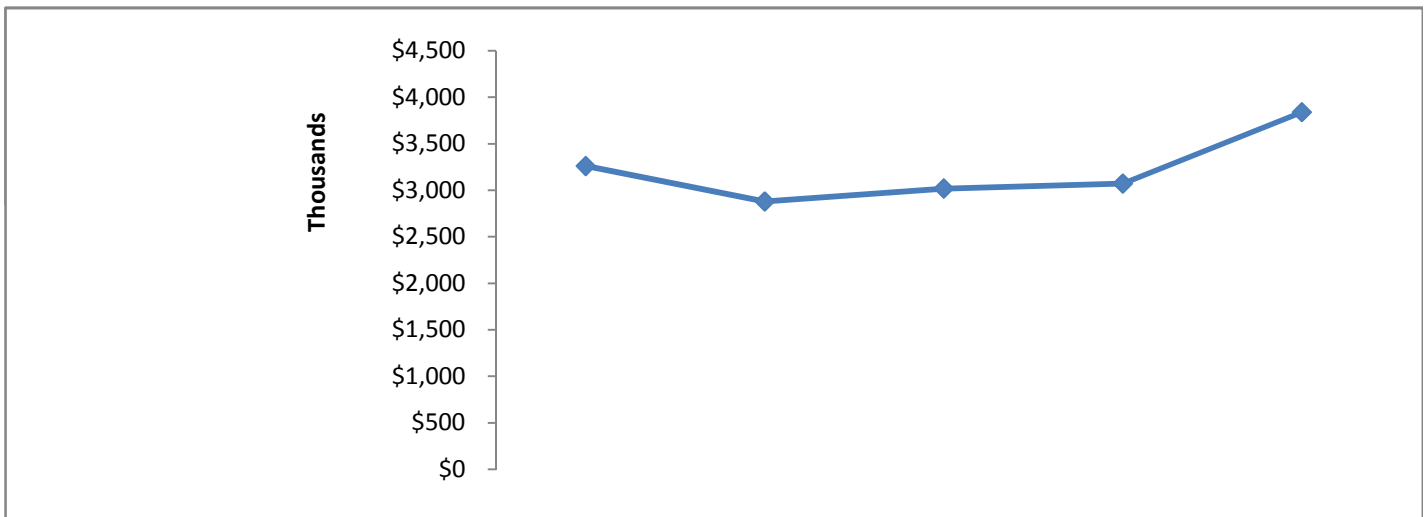
### ENGINEERING

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
01-150-50-00-5010	SALARIES & WAGES	327,133	235,552	172,000	78,123	-
01-150-50-00-5020	OVERTIME	-	87	500	-	-
	<b>Total: Salaries</b>	<b>\$327,133</b>	<b>\$235,639</b>	<b>\$172,500</b>	<b>\$78,123</b>	<b>\$0</b>
<b>Benefits</b>						
01-150-52-00-5212	RETIREMENT PLAN CONTRIBUTION	28,301	21,727	16,500	7,430	-
01-150-52-00-5214	FICA CONTRIBUTION	24,224	17,409	13,236	5,918	-
	<b>Total: Benefits</b>	<b>\$52,525</b>	<b>\$39,136</b>	<b>\$29,736</b>	<b>\$13,348</b>	<b>\$0</b>
<b>Contractual Services</b>						
01-150-54-00-5410	TUITION REIMBURSEMENT	823	-	-	-	-
01-150-54-00-5412	TRAINING & CONFERENCES	(115)	-	2,250	-	-
01-150-54-00-5415	TRAVEL & LODGING	7	-	400	3	-
01-150-54-00-5430	PRINTING & DUPLICATING	1,217	1,116	1,500	286	-
01-150-54-00-5440	TELECOMMUNICATIONS	2,288	1,340	2,200	207	-
01-150-54-00-5452	POSTAGE & SHIPPING	452	257	500	23	-
01-150-54-00-5460	DUES & SUBSCRIPTIONS	62	428	1,200	-	-
01-150-54-00-5462	PROFESSIONAL SERVICES	36,689	5,578	32,550	2,000	-
01-150-54-00-5485	RENTAL & LEASE PURCHASE	-	-	-	1,638	-
01-150-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	1,521	1,303	1,500	27	-
	<b>Total: Contractual Services</b>	<b>\$42,944</b>	<b>\$10,022</b>	<b>\$42,100</b>	<b>\$4,184</b>	<b>\$0</b>
<b>Supplies</b>						
01-150-56-00-5600	WEARING APPAREL	-	-	100	-	-
01-150-56-00-5610	OFFICE SUPPLIES	280	1,006	1,000	7	-
01-150-56-00-5622	ENGINEERING SUPPLIES	1,146	928	1,500	-	-
01-150-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	500	-	-
01-150-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,399	2,627	4,550	-	-
01-150-56-00-5640	REPAIR & MAINTENANCE	-	-	1,000	-	-
01-150-56-00-5645	BOOKS & PUBLICATIONS	36	126	150	-	-
01-150-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	-	5,307	-	-	-
	<b>Total: Supplies</b>	<b>\$2,861</b>	<b>\$9,994</b>	<b>\$8,800</b>	<b>\$7</b>	<b>\$0</b>
	<b>Total: ENGINEERING</b>	<b><u>\$425,463</u></b>	<b><u>\$294,791</u></b>	<b><u>\$253,136</u></b>	<b><u>\$95,662</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Expenditures</b>					
Salaries	2,452,761	2,127,332	2,127,500	2,187,500	2,305,500
Benefits	519,722	507,612	560,900	545,356	1,169,457
Contractual Services	176,795	131,034	190,010	192,234	213,850
Supplies	110,920	112,842	139,820	145,820	151,770
<b>Total Police Department</b>	<b>3,260,198</b>	<b>2,878,820</b>	<b>3,018,230</b>	<b>3,070,910</b>	<b>3,840,577</b>



	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 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	0.0	2.0	2.0	2.0	2.0
* Lieutenants	2.0	1.0	1.0	0.0	0.0
* Sergeants	6.0	4.0	4.0	5.0	5.0
* Police Officers	21.0	18.0	19.0	18.0	20.0
Director of Support Services	1.0	0.0	0.0	0.0	0.0
Office Supervisor	1.0	1.0	1.0	0.0	0.0
Executive Assistant	1.0	0.0	0.0	1.0	1.0
Record Clerks	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Full-time Personnel	35.0	29.0	30.0	29.0	31.0
* sworn	30.0	26.0	27.0	26.0	28.0
Part-time Personnel:					
* Police Officers	2.0	4.0	4.0	5.0	5.0
Evidence Custodian	1.0	1.0	1.0	1.0	1.0
Cadets	1.0	1.0	1.0	1.0	1.0
Record Clerk	0.0	0.0	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	8.0	10.0	11.0	12.0	12.0
* sworn	2.0	4.0	4.0	5.0	5.0
Total Personnel	<b>43.0</b>	<b>39.0</b>	<b>41.0</b>	<b>41.0</b>	<b>43.0</b>
* Total sworn	32.0	30.0	31.0	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).

# United City of Yorkville

## General Fund

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**POLICE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
01-210-50-00-5006	SALARIES - LIEUT/SERGEANTS/CHIEF <i>Police Admin &amp; Sgt's are now broken out</i>	774,290	660,249	610,000	610,000	-
01-210-50-00-5010	SALARIES - POLICE OFFICERS <i>New Officer added in FY 2013</i>	1,327,063	1,167,964	1,250,000	1,250,000	1,261,000
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	-	-	-	-	317,000
01-210-50-00-5012	SALARIES - SERGEANTS <i>One Officer promoted to Sgt in FY 2013</i>	-	-	-	-	430,000
01-210-50-00-5013	SALARIES - POLICE CLERKS	200,568	156,502	120,000	130,000	135,000
01-210-50-00-5014	SALARIES - CROSSING GUARD	23,327	17,381	20,000	20,000	20,000
01-210-50-00-5015	PART-TIME SALARIES	40,775	30,604	39,000	39,000	52,500
01-210-50-00-5017	CADET PROGRAM <i>Combined w/ PT Salaries - CSO Program</i>	10,969	12,045	13,500	13,500	-
01-210-50-00-5020	OVERTIME	75,769	82,587	75,000	125,000	90,000
	<b>Total: Salaries</b>	<b>\$2,452,761</b>	<b>\$2,127,332</b>	<b>\$2,127,500</b>	<b>\$2,187,500</b>	<b>\$2,305,500</b>
<b>Benefits</b>						
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	17,322	14,455	15,900	15,000	15,818
01-210-52-00-5213	EMPLOYER CONTRI - POLICE PENSION	323,291	157,082	375,000	360,356	413,354
01-210-52-00-5214	FICA CONTRIBUTION	179,109	336,075	170,000	170,000	175,000
01-210-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	517,950
01-210-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	5,635
01-210-52-00-5223	DENTAL INSURANCE	-	-	-	-	37,428
01-210-52-00-5224	VISION INSURANCE	-	-	-	-	4,272
	<b>Total: Benefits</b>	<b>\$519,722</b>	<b>\$507,612</b>	<b>\$560,900</b>	<b>\$545,356</b>	<b>\$1,169,457</b>
<b>Contractual Services</b>						
01-210-54-00-5410	TUITION REIMBURSEMENT	-	1,808	2,800	2,800	2,800
01-210-54-00-5411	POLICE COMMISSION <i>Spikes are due to testing deadlines for Officers and Sgt's</i>	11,999	3,677	15,000	15,000	4,000
01-210-54-00-5412	TRAINING & CONFERENCE <i>Increase due to new hires</i>	7,239	8,554	12,000	12,000	15,000
01-210-54-00-5415	TRAVEL & LODGING	5,832	1,873	10,000	10,000	10,000
01-210-54-00-5426	PUBLISHING & ADVERTISING	187	86	200	200	200
01-210-54-00-5430	PRINTING & DUPLICATING	5,842	2,923	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS	40,490	22,142	36,500	25,000	36,500
01-210-54-00-5452	POSTAGE & SHIPPING	1,821	986	3,000	1,500	3,000
01-210-54-00-5460	DUES & SUBSCRIPTIONS	1,696	1,115	1,350	1,350	1,350
01-210-54-00-5462	PROFESSIONAL SERVICES <i>FY 2012 Overage needed for Psych and Backgrounds for all failed Officers and Cadets</i>	6,446	4,222	4,000	10,000	5,000

# United City of Yorkville

## General Fund

**210**

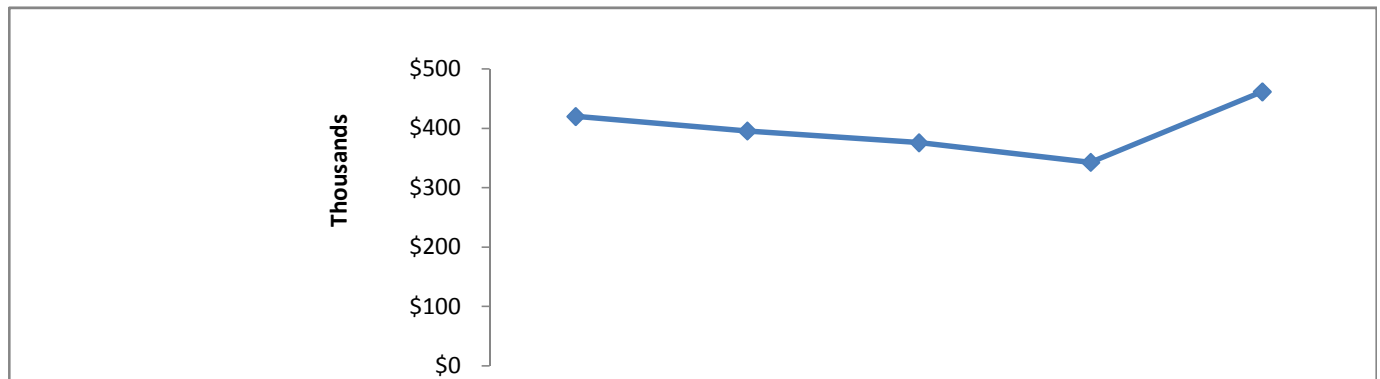
**POLICE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
01-210-54-00-5466	LEGAL SERVICES <i>Spikes due to Union Negotiations, assuming 2 year contract and that non-legal negotiations fail</i>	16,367	-	10,000	10,000	20,000
01-210-54-00-5467	ADMIN ADJ - HEARING OFFICER <i>Based on actuals for Hearing Officer and Depo Court</i>	17,925	16,863	15,000	20,000	20,000
01-210-54-00-5469	NEW WORLD LIVE SCAN	15,087	10,281	15,000	15,000	15,000
01-210-54-00-5472	KENDALL CO. JUVE PROBATION <i>Increase in FY 13 based on an expected increase in costs for Juve</i>	2,784	2,683	3,000	3,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	6,660	6,660	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE <i>Storage and Copier charges</i>	-	-	-	4,224	4,500
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Add'l \$10k in FY 2013 - upgrading Radio/ Narrowbanding requirements</i>	36,420	47,161	51,000	51,000	61,000
<b>Total:</b>	<b>Contractual Services</b>	<b>\$176,795</b>	<b>\$131,034</b>	<b>\$190,010</b>	<b>\$192,234</b>	<b>\$213,850</b>
<b>Supplies</b>						
01-210-56-00-5600	WEARING APPAREL <i>Increases to correspond with new hire schedule above</i>	9,118	10,586	10,000	16,000	16,000
01-210-56-00-5610	OFFICE SUPPLIES	4,119	2,933	4,000	4,000	4,000
01-210-56-00-5620	OPERATING SUPPLIES	5,077	7,061	8,000	8,000	8,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	7,993	5,032	7,000	7,000	7,000
01-210-56-00-5640	REPAIR & MAINTENANCE	6,032	6,569	12,250	12,250	12,250
01-210-56-00-5650	COMMUNITY SERVICES <i>Combines Great Program, Community Relations, Neighborhood Watch, Citizens Police Academy &amp; Compliance Checks line items</i>	4,006	3,020	7,370	7,370	7,370
01-210-56-00-5690	SUPPLIES - GRANT REIMBURSABLE <i>Cops Grant - Vests \$4,200</i>	4,565	5,566	4,200	4,200	4,200
01-210-56-00-5695	GASOLINE <i>7% Increase per Annum</i>	70,010	70,080	85,000	85,000	90,950
01-210-56-00-5696	AMMUNITION	-	1,995	2,000	2,000	2,000
<b>Total:</b>	<b>Supplies</b>	<b>\$110,920</b>	<b>\$112,842</b>	<b>\$139,820</b>	<b>\$145,820</b>	<b>\$151,770</b>
<b>Total: POLICE DEPARTMENT</b>		<b><u>\$3,260,198</u></b>	<b><u>\$2,878,820</u></b>	<b><u>\$3,018,230</u></b>	<b><u>\$3,070,910</u></b>	<b><u>\$3,840,577</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Expenditures</b>					
Salaries	295,414	269,607	240,000	205,000	248,000
Benefits	45,359	43,761	44,535	37,260	109,797
Contractual Services	66,641	69,730	84,450	93,588	92,350
Supplies	12,371	12,193	6,625	6,625	11,279
<b>Total Community Development Dept.</b>	<b>419,785</b>	<b>395,291</b>	<b>375,610</b>	<b>342,473</b>	<b>461,426</b>



### Personnel

Full-time Personnel: *					
Community Development Director	1.0	1.0	1.0	1.0	1.0
Chief Building Official	1.0	1.0	1.0	1.0	1.0
City Park Designer	1.0	1.0	1.0	0.0	0.0
GIS Coordinator	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>Total Full-time Personnel</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>
Part-time Personnel:					
Administrative Assistant *	1.0	1.0	1.0	1.0	1.0
Inspector	0.0	0.0	0.0	0.0	2.0
Code Enforcement Intern	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
<b>Total Part-Time Personnel</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>2.0</b>	<b>4.0</b>
<b>Total Personnel</b>	<b>5.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>6.0</b>

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

# United City of Yorkville

## General Fund

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### COMMUNITY DEVELOPMENT

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
01-220-50-00-5010	SALARIES & WAGES	295,414	269,607	240,000	205,000	195,000
01-220-50-00-5015	PART-TIME SALARIES	-	-	-	-	53,000
	<i>Code Enforcement Intern - \$13,000</i>					
	<i>2 PT Inspectors - \$40,000</i>					
	<b>Total: Salaries</b>	<b>\$295,414</b>	<b>\$269,607</b>	<b>\$240,000</b>	<b>\$205,000</b>	<b>\$248,000</b>
<b>Benefits</b>						
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	23,567	24,175	27,275	20,000	26,227
01-220-52-00-5214	FICA CONTRIBUTION	21,792	19,586	17,260	17,260	19,000
01-220-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	59,499
01-220-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	461
01-220-52-00-5223	DENTAL INSURANCE	-	-	-	-	4,139
01-220-52-00-5224	VISION INSURANCE	-	-	-	-	471
	<b>Total: Benefits</b>	<b>\$45,359</b>	<b>\$43,761</b>	<b>\$44,535</b>	<b>\$37,260</b>	<b>\$109,797</b>
<b>Contractual Services</b>						
01-220-54-00-5412	TRAINING & CONFERENCES	450	115	1,200	1,200	1,500
01-220-54-00-5415	TRAVEL & LODGING	-	-	700	700	1,000
01-220-54-00-5426	PUBLISHING & ADVERTISING	326	87	150	150	500
01-220-54-00-5430	PRINTING & DUPLICATING	1,548	1,062	1,500	1,500	4,250
01-220-54-00-5440	TELECOMMUNICATIONS	1,355	1,318	1,500	1,500	1,500
	<i>Cell Phone \$1,500</i>					
01-220-54-00-5452	POSTAGE & SHIPPING	459	230	500	500	500
01-220-54-00-5459	INSPECTIONS	-	17,387	20,000	27,500	25,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	480	1,016	1,500	1,500	1,500
01-220-54-00-5462	PROFESSIONAL SERVICES	12,550	1,738	6,000	6,000	6,000
01-220-54-00-5466	LEGAL SERVICES	4,473	1,777	6,400	6,400	2,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	-	-	-	1,638	3,600
01-220-54-00-5486	ECONOMIC DEVELOPMENT	45,000	45,000	45,000	45,000	45,000
	<i>YEDC Annual Contribution</i>					
	<b>Total: Contractual Services</b>	<b>\$66,641</b>	<b>\$69,730</b>	<b>\$84,450</b>	<b>\$93,588</b>	<b>\$92,350</b>
<b>Supplies</b>						
01-220-56-00-5610	OFFICE SUPPLIES	-	469	500	500	500
01-220-56-00-5620	OPERATING SUPPLIES	1,532	712	3,000	3,000	3,000
01-220-56-00-5630	SMALL TOOLS & EQUIPMENT	138	-	125	125	125
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	560	2,171	2,500	2,500	3,500
01-220-56-00-5645	BOOKS & PUBLICATIONS	495	493	500	500	500
01-220-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	9,646	8,348	-	-	-



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

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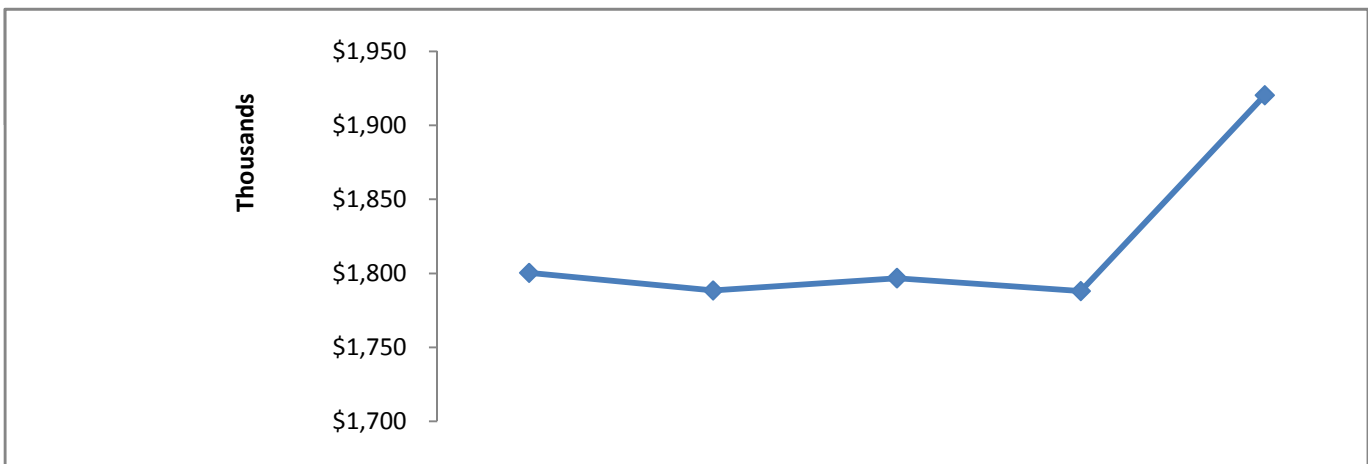
**COMMUNITY DEVELOPMENT**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
01-220-56-00-5695	GASOLINE	-	-	-	-	3,654
	<i>7% Increase per Annum</i>					
	<b>Total: Supplies</b>	<b>\$12,371</b>	<b>\$12,193</b>	<b>\$6,625</b>	<b>\$6,625</b>	<b>\$11,279</b>
	<b>Total: COMMUNITY DEVELOPMENT</b>	<b><u>\$419,785</u></b>	<b><u>\$395,291</u></b>	<b><u>\$375,610</u></b>	<b><u>\$342,473</u></b>	<b><u>\$461,426</u></b>

## PUBLIC WORKS DEPARTMENT

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

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Expenditures</b>					
Salaries	312,133	295,927	285,000	280,000	295,000
Benefits	50,097	49,515	53,500	53,500	147,530
Contractual Services	1,337,851	1,321,931	1,340,020	1,338,491	1,390,020
Supplies	92,936	121,163	118,350	116,141	87,902
Capital Outlay	7,364	0	0	0	0
<b>Total Public Works Department</b>	<b>1,800,381</b>	<b>1,788,536</b>	<b>1,796,870</b>	<b>1,788,132</b>	<b>1,920,452</b>



### Personnel

Full-time Personnel: \*\*

*	Public Works Director	0.33	0.00	0.00	0.00	0.00
	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>5.33</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

\* Salary and benefits are split equally between Water and Sewer Funds for FY 2013 Budget amounts.

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

# United City of Yorkville

## General Fund

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### PUBLIC WORKS - STREET OPERATIONS

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
01-410-50-00-5010	SALARIES & WAGES	296,220	285,143	270,000	270,000	280,000
01-410-50-00-5020	OVERTIME	15,913	10,784	15,000	10,000	15,000
	<b>Total: Salaries</b>	<b>\$312,133</b>	<b>\$295,927</b>	<b>\$285,000</b>	<b>\$280,000</b>	<b>\$295,000</b>
<b>Benefits</b>						
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	26,842	27,424	30,000	30,000	31,753
01-410-52-00-5214	FICA CONTRIBUTION	23,255	22,091	23,500	23,500	23,500
01-410-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	83,361
01-410-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	1,317
01-410-52-00-5223	DENTAL INSURANCE	-	-	-	-	6,826
01-410-52-00-5224	VISION INSURANCE	-	-	-	-	773
	<b>Total: Benefits</b>	<b>\$50,097</b>	<b>\$49,515</b>	<b>\$53,500</b>	<b>\$53,500</b>	<b>\$147,530</b>
<b>Contractual Services</b>						
01-410-54-00-5412	TRAINING & CONFERENCES	110	180	2,000	2,000	2,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,536	2,053	4,020	4,020	4,020
	<i>Cell Phone \$4,020</i>					
01-410-54-00-5446	PROPERTY & BLDG MAINT SERVICES	10,386	8,267	-	-	20,000
01-410-54-00-5454	SIDEWALK PROGRAM	3,966	1,225	4,000	4,000	4,000
01-410-54-00-5455	MOSQUITO CONTROL	30,966	6,500	7,000	6,500	7,000
01-410-54-00-5458	TREE & STUMP REMOVAL	6,790	8,300	10,000	10,000	20,000
	<i>Increase due to Emerald Ash Borer</i>					
01-410-54-00-5462	PROFESSIONAL SERVICES	1,861	1,165	1,000	1,000	1,000
01-410-54-00-5480	UTILITIES	94,920	89,784	80,000	80,000	90,000
	<i>5% Increase per Annum</i>					
01-410-54-00-5485	RENTAL & LEASE PURCHASE	300	176	1,000	1,051	1,000
01-410-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	26,856	22,110	30,000	25,000	35,000
	<b>Total: Contractual Services</b>	<b>\$178,691</b>	<b>\$139,760</b>	<b>\$139,020</b>	<b>\$133,571</b>	<b>\$184,020</b>
<b>Supplies</b>						
01-410-56-00-5600	WEARING APPAREL	2,441	2,386	5,000	2,750	4,200
01-410-56-00-5620	OPERATING SUPPLIES	3,875	3,801	9,500	9,500	9,500
	<i>Assumed older equipment will need to be replaced</i>					
01-410-56-00-5626	HANGING BASKETS	1,800	2,048	2,000	2,041	-
	<i>Baskets postponed until Rte 47 Proj Complete</i>					
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	483	1,896	1,750	1,750	1,750
01-410-56-00-5640	REPAIR & MAINTENANCE	52,532	76,277	36,500	36,500	36,500
01-410-56-00-5656	PROPERTY & BUILDING MAINTENANCE	5,673	5,405	30,000	30,000	20,000

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

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## **PUBLIC WORKS - STREET OPERATIONS**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
01-410-56-00-5695	GASOLINE	26,132	29,350	33,600	33,600	15,952
	<i>7% Increase per Annum</i>					
	<i>Parks portion now accounted for in Fund 79</i>					
	<b>Total: Supplies</b>	<b>\$92,936</b>	<b>\$121,163</b>	<b>\$118,350</b>	<b>\$116,141</b>	<b>\$87,902</b>
<b>Capital Outlay</b>						
01-410-60-00-6040	IN-TOWN ROAD PROGRAM	7,364	-	-	-	-
	<b>Total: Capital Outlay</b>	<b>\$7,364</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: STREET OPERATIONS</b>	<b><u>\$641,221</u></b>	<b><u>\$606,365</u></b>	<b><u>\$595,870</u></b>	<b><u>\$583,212</u></b>	<b><u>\$714,452</u></b>

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

540

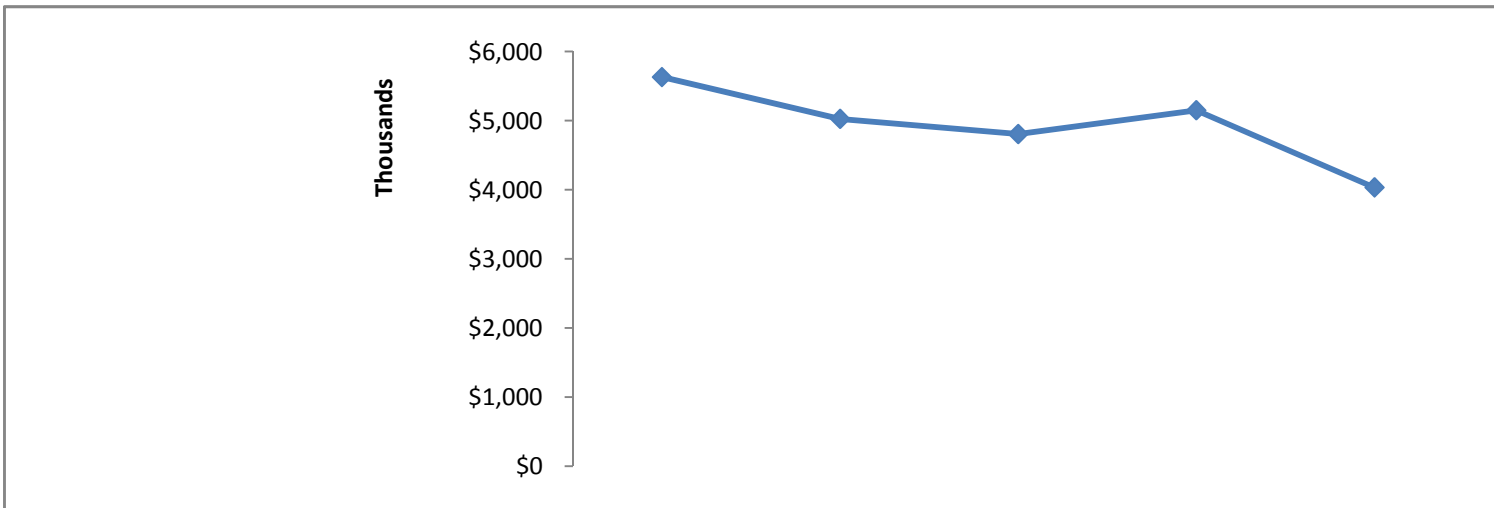
**PUBLIC WORKS - HEALTH AND SANITATION**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Contractual Services</b>						
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	-	-	-	-	153,216
01-540-54-00-5442	GARBAGE SERVICES	1,154,840	1,177,611	1,195,000	1,200,000	1,046,784
01-540-54-00-5443	LEAF PICKUP	4,320	4,560	6,000	4,920	6,000
	<i>Assumed leaf price increase</i>					
<b>Total:</b>	<b>Contractual Services</b>	<b>\$1,159,160</b>	<b>\$1,182,171</b>	<b>\$1,201,000</b>	<b>\$1,204,920</b>	<b>\$1,206,000</b>
	<b>Total: HEALTH AND SANITATION</b>	<b><u>\$1,159,160</u></b>	<b><u>\$1,182,171</u></b>	<b><u>\$1,201,000</u></b>	<b><u>\$1,204,920</u></b>	<b><u>\$1,206,000</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Expenditures</b>					
Salaries	-	4,432	5,000	5,000	5,000
Benefits	1,554,427	1,715,455	1,743,350	1,737,650	562,389
Contractual Services	2,413,466	1,713,034	1,693,840	2,051,817	1,895,500
Supplies	-	-	5,000	5,000	5,000
Contingencies	16,153	75,000	64,617	52,075	50,000
Other Financing Uses	1,644,594	1,516,778	1,293,950	1,297,950	1,516,661
<b>Total Administrative Services &amp; Transfers</b>	<b>5,628,640</b>	<b>5,024,699</b>	<b>4,805,757</b>	<b>5,149,492</b>	<b>4,034,550</b>



# United City of Yorkville

## General Fund

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### ADMINISTRATIVE SERVICES

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	-	4,432	5,000	5,000	5,000
	<b>Total: Salaries</b>	<b>\$0</b>	<b>\$4,432</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Benefits</b>						
01-640-52-00-5212	RETIREMENT PLAN CONTRIBUTION-ERI	-	-	-	-	60,000
01-640-52-00-5216	GROUP HEALTH INSURANCE	1,118,821	1,185,928	1,204,000	1,225,000	-
	<i>Allocated at Departmental Level - Beg FY 2013</i>					
01-640-52-00-5222	GROUP LIFE INSURANCE	28,262	24,060	26,000	14,000	-
	<i>Allocated at Departmental Level - Beg FY 2013</i>					
01-640-52-00-5223	DENTAL INSURANCE	76,557	86,818	114,000	88,000	-
	<i>Allocated at Departmental Level - Beg FY 2013</i>					
01-640-52-00-5224	VISION INSURANCE	13,448	12,532	-	10,500	-
	<i>Allocated at Departmental Level - Beg FY 2013</i>					
01-640-52-00-5225	EMPLOYEE ASSISTANCE	2,487	2,425	150	150	150
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	38,466	77,786	60,000	90,000	47,143
	<i>Allocated at Fund Level - Beg FY 2013</i>					
01-640-52-00-5231	LIABILITY INSURANCE	276,386	325,906	339,200	310,000	332,256
	<i>Allocated at Fund Level - Beg FY 2013</i>					
01-640-52-00-5240	RETIREEES - GROUP HEALTH INSURANCE	-	-	-	-	104,458
01-640-52-00-5241	RETIREEES - DENTAL INSURANCE	-	-	-	-	5,246
01-640-52-00-5242	RETIREEES - VISION INSURANCE	-	-	-	-	636
01-640-52-00-5250	COBRA - GROUP HEALTH INSURANCE	-	-	-	-	11,375
	<i>Cancels out with COBRA Reimbursement</i>					
01-640-52-00-5251	COBRA - DENTAL INSURANCE	-	-	-	-	1,000
	<i>Cancels out with COBRA Reimbursement</i>					
01-640-52-00-5252	COBRA - VISION INSURANCE	-	-	-	-	125
	<i>Cancels out with COBRA Reimbursement</i>					
	<b>Total: Benefits</b>	<b>\$1,554,427</b>	<b>\$1,715,455</b>	<b>\$1,743,350</b>	<b>\$1,737,650</b>	<b>\$562,389</b>
<b>Contractual Services</b>						
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	-	-	-	-	140,000
	<i>Previously included under Professional Svcs</i>					
01-640-54-00-5456	CORPORATE COUNSEL	110,259	117,960	130,000	115,000	130,000
01-640-54-00-5461	LITIGATION COUNSEL	93,529	87,544	60,000	110,000	60,000
01-640-54-00-5462	PROFESSIONAL SERVICES	-	-	50,000	60,000	500
	<i>DAC Admin Fees</i>					
01-640-54-00-5463	SPECIAL COUNSEL	-	59,394	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	-	-	-	180,000	180,000
	<i>Outsourced - EEI \$180,000</i>					
01-640-54-00-5466	LEGAL SERVICES	38,747	-	-	-	-
01-640-54-00-5475	CABLE CONSORTIUM FEE	54,240	75,262	85,000	80,000	85,000
01-640-54-00-5479	COMMUNITY RELATIONS	-	-	-	440	-

# United City of Yorkville

## General Fund

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### ADMINISTRATIVE SERVICES

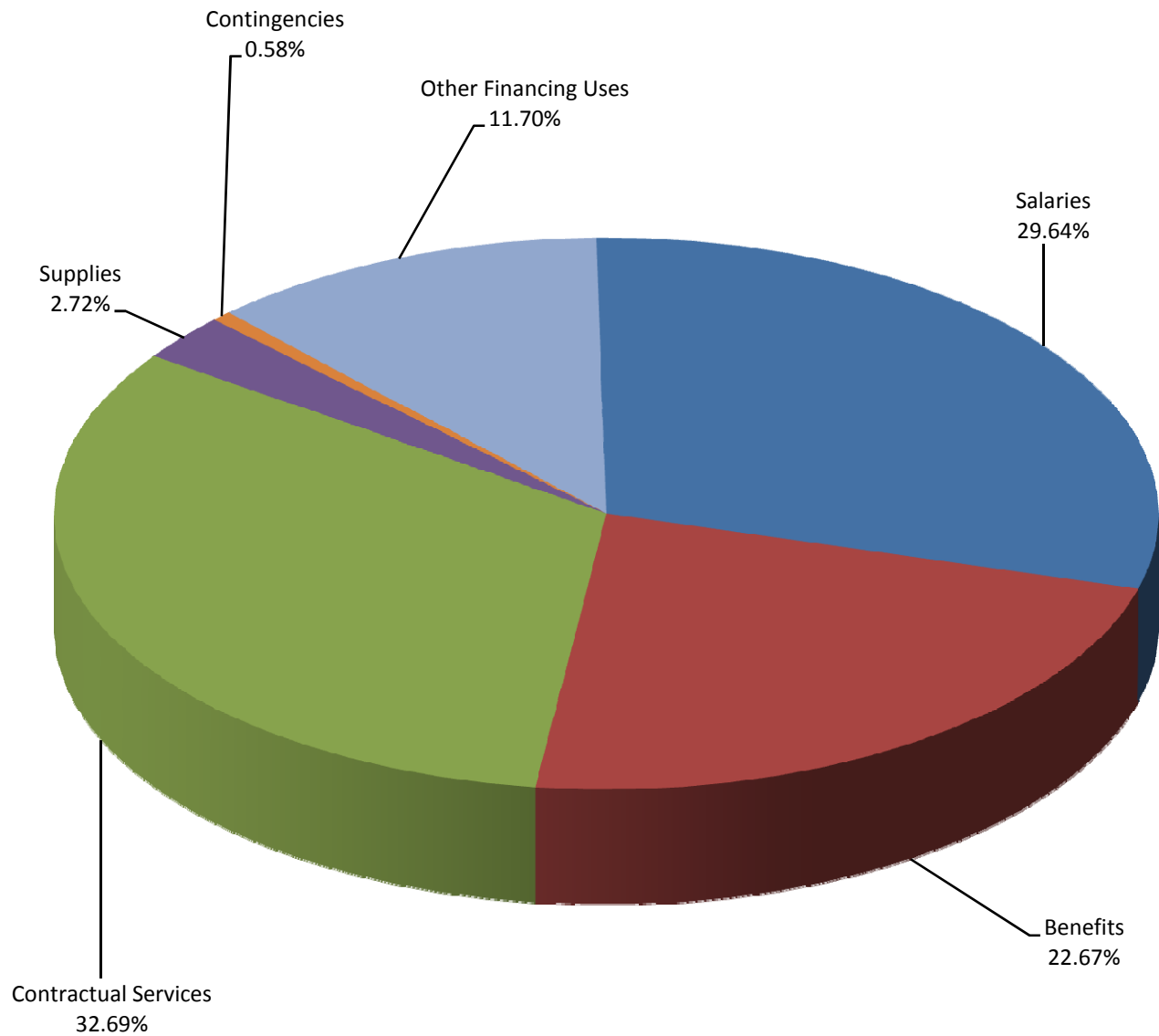
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
01-640-54-00-5481	HOTEL TAX REBATE <i>90% of Hotel Tax proceeds are Rebated</i>	15,739	33,255	27,540	45,000	45,000
01-640-54-00-5491	CITY PROPERTY TAX REBATE	808	812	1,050	1,532	1,500
01-640-54-00-5492	SALES TAX REBATE	773,140	863,793	900,000	1,030,000	824,000
01-640-54-00-5493	BUSINESS DISTRICT REBATE	248,742	283,777	300,000	300,000	300,000
01-640-54-00-5494	ADMISSIONS TAX REBATE <i>100% Rebated - Beg in FY 2013</i>	62,130	99,959	114,000	104,845	104,500
01-640-54-00-5499	BAD DEBT	1,016,132	91,278	1,250	-	-
<b>Total: Contractual Services</b>		<b>\$2,413,466</b>	<b>\$1,713,034</b>	<b>\$1,693,840</b>	<b>\$2,051,817</b>	<b>\$1,895,500</b>
<b>Supplies</b>						
01-640-56-00-5625	REIMBURSABLE REPAIRS <i>Canceled out by Reimb. - Liability Ins.</i>	-	-	5,000	5,000	5,000
<b>Total: Supplies</b>		<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Contingencies</b>						
01-640-70-00-7799	CONTINGENCIES	16,153	75,000	64,617	52,075	50,000
<b>Total: Contingencies</b>		<b>\$16,153</b>	<b>\$75,000</b>	<b>\$64,617</b>	<b>\$52,075</b>	<b>\$50,000</b>
<b>Other Financing Uses</b>						
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL <i>FY2012 - Library Capital Proceeds -\$332,500</i>	100,000	135,484	125,000	125,000	419,332
01-640-99-00-9942	TRANSFER TO DEBT SERVICE <i>2004C Debt Service</i>	425,094	429,404	103,740	103,740	99,465
01-640-99-00-9979	TRANSFER TO PARK & RECREATION <i>Includes add'l \$4k from Raging Waves - Admissions tax in FY 2012</i>	1,119,500	951,890	732,710	736,710	955,886
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS <i>Transfer to Offset Library Insurance charges</i>	-	-	332,500	332,500	41,978
<b>Total: Other Financing Uses</b>		<b>\$1,644,594</b>	<b>\$1,516,778</b>	<b>\$1,293,950</b>	<b>\$1,297,950</b>	<b>\$1,516,661</b>
<b>Total: ADMINISTRATIVE SERVICES</b>		<b><u>\$5,628,640</u></b>	<b><u>\$5,024,699</u></b>	<b><u>\$4,805,757</u></b>	<b><u>\$5,149,492</u></b>	<b><u>\$4,034,550</u></b>



**United City of Yorkville**  
**General Fund Expenditures by Category**  
**Fiscal Year 2013 Budget**

	Salaries	Benefits	Contractual Services	Supplies	Contingencies	Other Financing Uses	Department Total
<i>Administration</i>	<u>333,395</u>	<u>275,732</u>	<u>160,250</u>	<u>12,950</u>	<u>-</u>	<u>-</u>	<u>782,327</u>
<i>Finance</i>	<u>185,000</u>	<u>62,135</u>	<u>88,150</u>	<u>5,250</u>	<u>-</u>	<u>-</u>	<u>340,535</u>
<i>Police</i>	<u>2,305,500</u>	<u>1,169,457</u>	<u>213,850</u>	<u>151,770</u>	<u>-</u>	<u>-</u>	<u>3,840,577</u>
<i>Community Development</i>	<u>248,000</u>	<u>109,797</u>	<u>92,350</u>	<u>11,279</u>	<u>-</u>	<u>-</u>	<u>461,426</u>
<i>Public Works</i>	<u>295,000</u>	<u>147,530</u>	<u>1,390,020</u>	<u>87,902</u>	<u>-</u>	<u>-</u>	<u>1,920,452</u>
Street Operations	295,000	147,530	184,020	87,902	-	-	714,452
Health and Sanitation	-	-	1,206,000	-	-	-	1,206,000
<i>Administrative Services</i>	<u>5,000</u>	<u>562,389</u>	<u>1,895,500</u>	<u>5,000</u>	<u>50,000</u>	<u>1,516,661</u>	<u>4,034,550</u>
<b>Total Expenditures and Transfers</b>	<b>3,371,895</b>	<b>2,327,040</b>	<b>3,840,120</b>	<b>274,151</b>	<b>50,000</b>	<b>1,516,661</b>	<b>11,379,867</b>
	29.63%	20.45%	33.74%	2.41%	0.44%	13.33%	

United City of Yorkville  
**Expenditures by Category**  
General Fund FY 2013 Budget



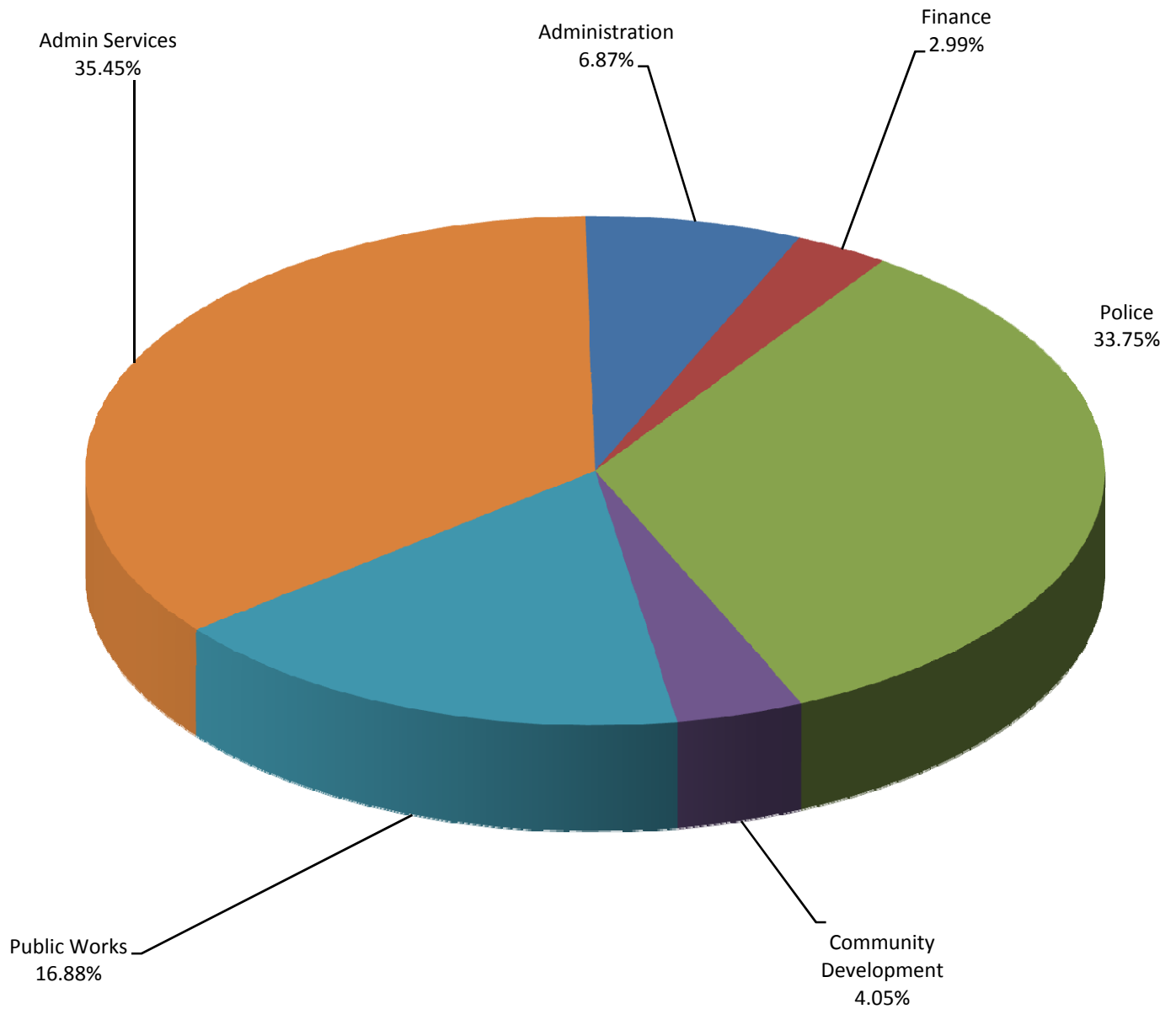
**United City of Yorkville**  
**General Fund Expenditures by Category & Department**  
**Fiscal Year 2013 Budget**

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Adopted
<i>Administration</i>	<u>672,645</u>	<u>498,620</u>	<u>489,551</u>	<u>506,866</u>	<u>782,327</u>
Salaries	341,388	319,269	273,395	308,850	333,395
Benefits	48,000	48,949	45,106	47,500	275,732
Contractual Services	271,495	119,138	155,100	140,566	160,250
Supplies	11,762	11,264	15,950	9,950	12,950
<i>Finance</i>	<u>416,194</u>	<u>332,858</u>	<u>320,505</u>	<u>298,669</u>	<u>340,535</u>
Salaries	254,608	201,586	175,000	175,000	185,000
Benefits	42,230	34,085	30,505	30,505	62,135
Contractual Services	113,197	93,906	109,250	87,914	88,150
Supplies	6,159	3,281	5,750	5,250	5,250
<i>Community Relations</i>	<u>95,260</u>	<u>83,315</u>	<u>333</u>	<u>333</u>	<u>-</u>
Salaries	67,676	63,359	-	-	-
Benefits	9,690	7,939	-	-	-
Contractual Services	15,609	11,361	333	333	-
Supplies	2,285	656	-	-	-
<i>Engineering</i>	<u>425,463</u>	<u>294,791</u>	<u>253,136</u>	<u>95,662</u>	<u>-</u>
Salaries	327,133	235,639	172,500	78,123	-
Benefits	52,525	39,136	29,736	13,348	-
Contractual Services	42,944	10,022	42,100	4,184	-
Supplies	2,861	9,994	8,800	7	-
<i>Police</i>	<u>3,260,198</u>	<u>2,878,820</u>	<u>3,018,230</u>	<u>3,070,910</u>	<u>3,840,577</u>
Salaries	2,452,761	2,127,332	2,127,500	2,187,500	2,305,500
Benefits	519,722	507,612	560,900	545,356	1,169,457
Contractual Services	176,795	131,034	190,010	192,234	213,850
Supplies	110,920	112,842	139,820	145,820	151,770
<i>Community Development</i>	<u>419,785</u>	<u>395,291</u>	<u>375,610</u>	<u>342,473</u>	<u>461,426</u>
Salaries	295,414	269,607	240,000	205,000	248,000
Benefits	45,359	43,761	44,535	37,260	109,797
Contractual Services	66,641	69,730	84,450	93,588	92,350
Supplies	12,371	12,193	6,625	6,625	11,279

**United City of Yorkville**  
**General Fund Expenditures by Category & Department**  
**Fiscal Year 2013 Budget**

	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Adopted
<i>Public Works - Street Operations</i>	<u>641,221</u>	<u>606,365</u>	<u>595,870</u>	<u>583,212</u>	<u>714,452</u>
Salaries	312,133	295,927	285,000	280,000	295,000
Benefits	50,097	49,515	53,500	53,500	147,530
Contractual Services	178,691	139,760	139,020	133,571	184,020
Supplies	92,936	121,163	118,350	116,141	87,902
Capital Outlay	7,364	-	-	-	-
<i>Public Works - Health &amp; Sanitation</i>	<u>1,159,160</u>	<u>1,182,171</u>	<u>1,201,000</u>	<u>1,204,920</u>	<u>1,206,000</u>
Contractual Services	1,159,160	1,182,171	1,201,000	1,204,920	1,206,000
 Total Public Works	 1,800,381	 1,788,536	 1,796,870	 1,788,132	 1,920,452
 <i>Administrative Services</i>	 <u>5,628,640</u>	 <u>5,024,699</u>	 <u>4,805,757</u>	 <u>5,149,492</u>	 <u>4,034,550</u>
Salaries	-	4,432	5,000	5,000	5,000
Benefits	1,554,427	1,715,455	1,743,350	1,737,650	562,389
Contractual Services	2,413,466	1,713,034	1,693,840	2,051,817	1,895,500
Supplies	-	-	5,000	5,000	5,000
Contingencies	16,153	75,000	64,617	52,075	50,000
Other Financing Uses	1,644,594	1,516,778	1,293,950	1,297,950	1,516,661
 <b>Total Expenditures and Transfers</b>	 <b>12,718,566</b>	 <b>11,296,930</b>	 <b>11,059,992</b>	 <b>11,252,537</b>	 <b>11,379,867</b>

United City of Yorkville  
**Expenditures by Department**  
General Fund FY 2013 Budget

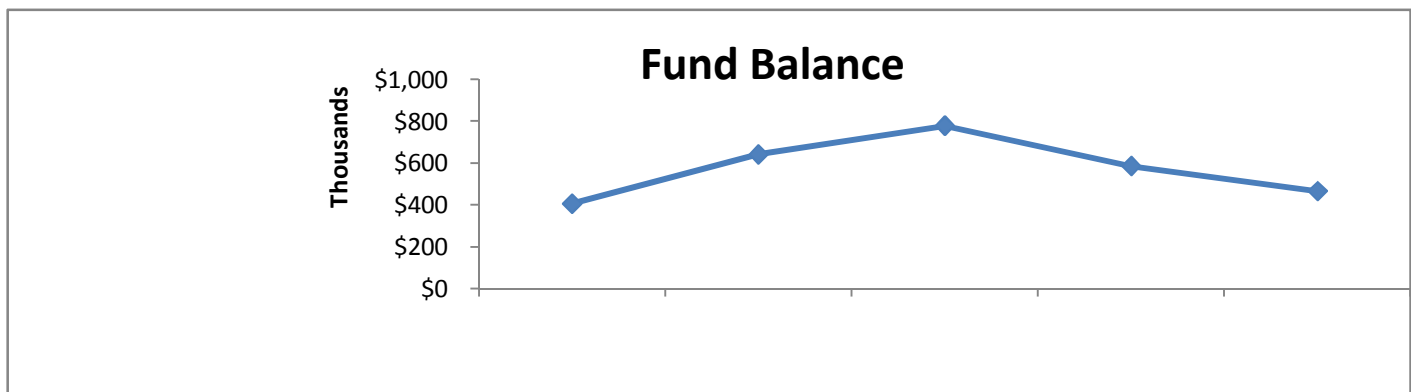


# **SPECIAL REVENUE FUNDS**

## 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Intergovernmental	434,263	523,767	517,000	527,319	454,197
Investment Earnings	779	837	1,000	350	350
Reimbursements	38,057	162,580	493,000	-	-
Miscellaneous	105	85	-	-	-
<b>Total Revenue</b>	<b>473,204</b>	<b>687,269</b>	<b>1,011,000</b>	<b>527,669</b>	<b>454,547</b>
<b>Expenditures</b>					
Contractual Services	7,865	33,516	-	-	-
Supplies	191,203	227,168	311,600	311,600	341,960
Capital Outlay	208,136	95,806	349,400	271,900	231,900
Contingencies	(38,685)	-	-	-	-
Other Financing Uses	-	96,000	-	-	-
<b>Total Expenditures</b>	<b>368,519</b>	<b>452,490</b>	<b>661,000</b>	<b>583,500</b>	<b>573,860</b>
<b>Surplus (Deficit)</b>	<b>104,685</b>	<b>234,779</b>	<b>350,000</b>	<b>(55,831)</b>	<b>(119,313)</b>
<b>Ending Fund Balance</b>	<b>405,618</b>	<b>640,399</b>	<b>776,755</b>	<b>584,568</b>	<b>465,255</b>
	<i>110.1%</i>	<i>141.5%</i>	<i>117.5%</i>	<i>100.2%</i>	<i>81.1%</i>



# United City of Yorkville

## Motor Fuel Tax Fund

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### MOTOR FUEL TAX FUND REVENUE

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Intergovernmental</b>						
15-000-41-00-4112	MOTOR FUEL TAX	409,576	425,971	355,000	415,000	415,000
15-000-41-00-4113	MFT HIGH GROWTH	24,687	24,674	20,000	39,197	39,197
	<i>Based on IDOT Projections</i>					
15-000-41-00-4172	ILLINOIS JOBS NOW PROCEEDS	-	73,122	142,000	73,122	-
	<b>Total: Intergovernmental</b>	<b>\$434,263</b>	<b>\$523,767</b>	<b>\$517,000</b>	<b>\$527,319</b>	<b>\$454,197</b>
<b>Investment Earnings</b>						
15-000-45-00-4500	INVESTMENT EARNINGS	779	837	1,000	350	350
	<b>Total: Investment Earnings</b>	<b>\$779</b>	<b>\$837</b>	<b>\$1,000</b>	<b>\$350</b>	<b>\$350</b>
<b>Reimbursements</b>						
15-000-46-00-4605	REIMB - OLD JAIL/DWTWN PARKING LOT	-	151,000	493,000	-	-
15-000-46-00-4690	REIMB - MISCELLANEOUS	38,057	11,580	-	-	-
	<b>Total: Reimbursements</b>	<b>\$38,057</b>	<b>\$162,580</b>	<b>\$493,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Miscellaneous</b>						
15-000-48-00-4850	MISCELLANEOUS INCOME	105	85	-	-	-
	<b>Total: Miscellaneous</b>	<b>\$105</b>	<b>\$85</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: MFT FUND REVENUE</b>	<b><u>\$473,204</u></b>	<b><u>\$687,269</u></b>	<b><u>\$1,011,000</u></b>	<b><u>\$527,669</u></b>	<b><u>\$454,547</u></b>



# United City of Yorkville

## Motor Fuel Tax Fund

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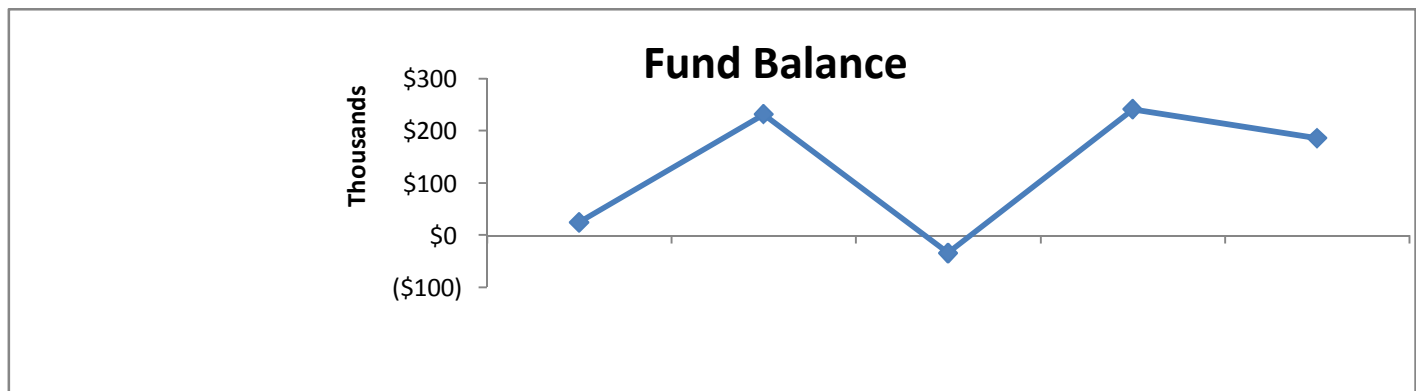
### MOTOR FUEL TAX FUND EXPENDITURES

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Contractual Services</b>						
15-155-54-00-5462	PROFESSIONAL SERVICES	-	2,587	-	-	-
15-155-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	7,865	30,929	-	-	-
<b>Total:</b>	<b>Contractual Services</b>	<b>\$7,865</b>	<b>\$33,516</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Supplies</b>						
15-155-56-00-5618	SALT	170,268	132,777	220,000	220,000	231,000
	<i>5% Increases per Annum</i>					
15-155-56-00-5619	SIGNS	5,941	1,232	18,000	18,000	35,000
15-155-56-00-5632	PATCHING	-	52,481	50,000	50,000	50,000
15-155-56-00-5633	COLD PATCH	3,983	9,892	10,600	10,600	11,660
15-155-56-00-5634	HOT PATCH	11,011	7,658	13,000	13,000	14,300
15-155-56-00-5640	REPAIR & MAINTENANCE	-	23,128	-	-	-
<b>Total:</b>	<b>Supplies</b>	<b>\$191,203</b>	<b>\$227,168</b>	<b>\$311,600</b>	<b>\$311,600</b>	<b>\$341,960</b>
<b>Capital Outlay</b>						
15-155-60-00-6072	DOWNTOWN PARKING LOT	-	42,420	55,000	-	-
15-155-60-00-6073	GAME FARM ROAD PROJECT	54,226	31,456	150,000	150,000	110,000
15-155-60-00-6074	FOX ROAD PROJECT	153,910	21,930	-	-	-
15-155-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	-	25,000	-	-
15-155-60-00-6079	ROUTE 47 EXPANSION	-	-	119,400	121,900	121,900
<b>Total:</b>	<b>Capital Outlay</b>	<b>\$208,136</b>	<b>\$95,806</b>	<b>\$349,400</b>	<b>\$271,900</b>	<b>\$231,900</b>
<b>Contingencies</b>						
15-155-70-00-7799	CONTINGENCIES	(38,685)	-	-	-	-
<b>Total:</b>	<b>Contingencies</b>	<b>(\$38,685)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Uses</b>						
15-155-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	96,000	-	-	-
<b>Total:</b>	<b>Other Financing Uses</b>	<b>\$0</b>	<b>\$96,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total: MFT EXPENDITURES</b>		<b><u>\$368,519</u></b>	<b><u>\$452,490</u></b>	<b><u>\$661,000</u></b>	<b><u>\$583,500</u></b>	<b><u>\$573,860</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Intergovernmental	1,478	-	-	-	-
Charges for Service	365,910	358,104	345,000	347,656	395,000
Investment Earnings	286	301	300	150	200
Reimbursements	-	7,329	-	3,336	11,661
Miscellaneous	29,905	49,638	97,700	87,190	88,700
Other Financing Sources	1,119,500	951,890	732,710	736,710	955,886
<b>Total Revenue</b>	<b>1,517,079</b>	<b>1,367,262</b>	<b>1,175,710</b>	<b>1,175,042</b>	<b>1,451,447</b>
<b>Expenditures</b>					
Salaries	790,972	687,511	667,800	662,735	702,800
Benefits	124,085	109,114	109,730	109,730	296,477
Contractual Services	125,366	126,382	144,430	151,430	177,530
Supplies	245,396	237,847	267,250	241,750	329,960
Other Financing Uses	150,000	-	-	-	-
<b>Total Expenditures</b>	<b>1,435,819</b>	<b>1,160,854</b>	<b>1,189,210</b>	<b>1,165,645</b>	<b>1,506,767</b>
<b>Surplus (Deficit)</b>	<b>81,260</b>	<b>206,408</b>	<b>(13,500)</b>	<b>9,397</b>	<b>(55,320)</b>
<b>Ending Fund Balance</b>	<b>25,151</b>	<b>231,558</b>	<b>(33,500)</b>	<b>240,955</b>	<b>185,635</b>
	<i>1.8%</i>	<i>19.9%</i>	<i>-2.8%</i>	<i>20.7%</i>	<i>12.3%</i>



	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted
<b>Personnel - Parks Department</b>					
Full-time Personnel: **					
Interim Director of Parks & Recreation *	0.0	0.0	0.0	0.0	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	3.0	2.0	2.0	2.0	2.0
Maintenance Worker II	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
Total Full-Time Personnel	9.0	8.0	8.0	8.0	8.5
Part-time Personnel:					
Seasonal Staff	2.0	4.0	4.0	4.0	4.0
Total Personnel - Parks	11.0	12.0	12.0	12.0	12.5
<b>Personnel - Recreation Department</b>					
Full-time Personnel: **					
Interim Director of Parks & Recreation *	0.5	0.5	0.5	1.0	0.5
Recreation Superintendent	0.0	1.0	1.0	1.0	1.0
Recreation Manager	1.0	0.0	0.0	0.0	0.0
Recreation Coordinator	2.0	1.0	1.0	1.0	1.0
Office Supervisor	1.0	1.0	1.0	1.0	1.0
Receptionist	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Full-Time Personnel	5.5	3.5	3.5	4.0	3.5
Part-time Personnel: ***					
Receptionist	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Part-Time Personnel	1.0	1.0	1.0	1.0	1.0
Total Personnel - Recreation	6.5	4.5	4.5	5.0	4.5
<b>Total Personnel</b>	<b>17.5</b>	<b>16.5</b>	<b>16.5</b>	<b>17.0</b>	<b>17.0</b>

\* Salary and benefits are split equally between the Parks and Recreation departments beginning with FY 2013 Budgeted amounts.

\*\* 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) and Rec Center (80) departments are eligible for IMRF benefits at the discretion of the Recreation Superintendent and Interim Director of Parks and Recreation.

# United City of Yorkville

## Parks and Recreation Fund

79

### PARKS AND RECREATION FUND REVENUE

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Intergovernmental</b>						
79-000-41-00-4182	MISC INTERGOVERNMENTAL	1,478	-	-	-	-
	<b>Total: Intergovernmental</b>	<b>\$1,478</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>						
79-000-44-00-4402	SPECIAL EVENTS	-	-	-	20,000	18,095
	<i>Previously included under Program Fees</i>					
79-000-44-00-4403	CHILD DEVELOPMENT	-	-	-	65,000	58,810
	<i>Previously included under Program Fees</i>					
79-000-44-00-4404	ATHLETICS AND FITNESS	-	-	-	125,000	113,095
	<i>Previously included under Program Fees</i>					
79-000-44-00-4440	PROGRAM FEES	180,230	189,890	180,000	-	-
	<i>Broken out as indicated above - Beg. Proj 2012</i>					
79-000-44-00-4441	CONCESSION REVENUE	39,573	31,072	30,000	36,696	30,000
79-000-44-00-4442	GOLF OUTING REVENUE	8,659	-	-	-	-
79-000-44-00-4443	HOMETOWN DAYS	137,448	137,142	135,000	100,960	175,000
	<b>Total: Charges for Services</b>	<b>\$365,910</b>	<b>\$358,104</b>	<b>\$345,000</b>	<b>\$347,656</b>	<b>\$395,000</b>
<b>Investment Earnings</b>						
79-000-45-00-4500	INVESTMENT EARNINGS	286	301	300	150	200
	<b>Total: Investment Earnings</b>	<b>\$286</b>	<b>\$301</b>	<b>\$300</b>	<b>\$150</b>	<b>\$200</b>
<b>Reimbursements</b>						
79-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	-	-	11,661
79-000-46-00-4690	REIMB - MISCELLANEOUS	-	7,329	-	3,336	-
	<b>Total: Reimbursements</b>	<b>\$0</b>	<b>\$7,329</b>	<b>\$0</b>	<b>\$3,336</b>	<b>\$11,661</b>
<b>Miscellaneous</b>						
79-000-48-00-4820	RENTAL INCOME	19,329	22,471	86,000	54,190	48,000
	<i>Geneva Kayak - 301 E. Hydraulic</i>					
	<i>Verizon Water Tower Lease - Wheaton Woods</i>					
79-000-48-00-4825	PARK RENTALS	-	-	-	25,000	25,000
79-000-48-00-4846	SPONSORSHIPS/DONATIONS	10,576	7,445	11,200	4,000	14,700
79-000-48-00-4850	MISCELLANEOUS INCOME	-	19,722	500	4,000	1,000
	<b>Total: Miscellaneous</b>	<b>\$29,905</b>	<b>\$49,638</b>	<b>\$97,700</b>	<b>\$87,190</b>	<b>\$88,700</b>
<b>Other Financing Sources</b>						
79-000-49-00-4901	TRANSFER FROM GENERAL	1,119,500	951,890	732,710	736,710	955,886
	<i>FY 2012 Transfer includes add'l \$4,000 from Raging Waves Admissions Tax</i>					
	<b>Total: Other Financing Sources</b>	<b>\$1,119,500</b>	<b>\$951,890</b>	<b>\$732,710</b>	<b>\$736,710</b>	<b>\$955,886</b>
	<b>Total: PARKS &amp; REC REVENUE</b>	<b><u>\$1,517,079</u></b>	<b><u>\$1,367,262</u></b>	<b><u>\$1,175,710</u></b>	<b><u>\$1,175,042</u></b>	<b><u>\$1,451,447</u></b>

# United City of Yorkville

## Parks and Recreation Fund

790

### PARKS DEPARTMENT EXPENDITURES

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
79-790-50-00-5010	SALARIES & WAGES	383,500	355,091	370,000	370,000	410,000
79-790-50-00-5015	PART-TIME SALARIES	7,509	15,969	17,000	16,935	17,000
79-790-50-00-5020	OVERTIME	308	439	3,000	3,000	3,000
<b>Total:</b>	<b>Salaries</b>	<b>\$391,317</b>	<b>\$371,499</b>	<b>\$390,000</b>	<b>\$389,935</b>	<b>\$430,000</b>
<b>Benefits</b>						
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	32,960	32,914	37,730	37,730	43,693
79-790-52-00-5214	FICA CONTRIBUTION	29,265	27,503	30,000	30,000	34,000
79-790-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	126,842
79-790-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	1,208
79-790-52-00-5223	DENTAL INSURANCE	-	-	-	-	9,179
79-790-52-00-5224	VISION INSURANCE	-	-	-	-	1,104
<b>Total:</b>	<b>Benefits</b>	<b>\$62,225</b>	<b>\$60,417</b>	<b>\$67,730</b>	<b>\$67,730</b>	<b>\$216,026</b>
<b>Contractual Services</b>						
79-790-54-00-5412	TRAINING & CONFERENCES	-	309	2,600	2,600	2,600
79-790-54-00-5415	TRAVEL & LODGING	-	-	750	750	750
79-790-54-00-5440	TELECOMMUNICATIONS	3,085	1,802	3,780	3,780	3,780
79-790-54-00-5462	PROFESSIONAL SERVICES	865	3,323	4,500	4,500	4,500
79-790-54-00-5466	LEGAL SERVICES	4,582	1,749	4,000	4,000	4,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	-	188	2,500	2,500	2,500
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	-	-	17,500
	<i>Broad Weed Control in Parks</i>					
	<i>Vehicle Maintenance</i>					
<b>Total:</b>	<b>Contractual Services</b>	<b>\$8,532</b>	<b>\$7,371</b>	<b>\$18,130</b>	<b>\$18,130</b>	<b>\$35,630</b>
<b>Supplies</b>						
79-790-56-00-5600	WEARING APPAREL	4,024	4,031	4,100	4,100	4,100
79-790-56-00-5610	OFFICE SUPPLIES	70	152	300	300	300
79-790-56-00-5620	OPERATING SUPPLIES	20,372	11,232	22,500	22,500	22,500
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	1,889	1,785	2,250	2,250	2,250
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	500	500	500
79-790-56-00-5640	REPAIR & MAINTENANCE	40,514	44,231	48,000	48,000	50,500
79-790-56-00-5695	GASOLINE	-	-	-	-	20,000
	<i>Increase of 7% per Annum</i>					
	<i>Previously budgeted under PW - Street Ops</i>					
<b>Total:</b>	<b>Supplies</b>	<b>\$66,869</b>	<b>\$61,431</b>	<b>\$77,650</b>	<b>\$77,650</b>	<b>\$100,150</b>
<b>Total:</b>	<b>PARK DEPT EXPENDITURES</b>	<b><u>\$528,943</u></b>	<b><u>\$500,718</u></b>	<b><u>\$553,510</u></b>	<b><u>\$553,445</u></b>	<b><u>\$781,806</u></b>

# United City of Yorkville

## Parks and Recreation Fund

795

### RECREATION DEPARTMENT EXPENDITURES

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
79-795-50-00-5010	SALARIES & WAGES	342,637	248,541	190,000	195,000	185,000
79-795-50-00-5015	PART-TIME SALARIES	13,482	12,708	25,000	20,000	25,000
79-795-50-00-5020	OVERTIME	-	-	300	300	300
79-795-50-00-5045	CONCESSION WAGES	9,968	9,021	12,500	12,500	12,500
79-795-50-00-5046	PRE-SCHOOL WAGES	19,468	23,085	25,000	25,000	25,000
79-795-50-00-5052	INSTRUCTORS WAGES	14,100	22,657	25,000	20,000	25,000
	<b>Total: Salaries</b>	<b>\$399,655</b>	<b>\$316,012</b>	<b>\$277,800</b>	<b>\$272,800</b>	<b>\$272,800</b>
<b>Benefits</b>						
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	31,675	24,798	22,000	22,000	19,884
79-795-52-00-5214	FICA CONTRIBUTION	30,185	23,899	20,000	20,000	16,000
79-795-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	41,094
79-795-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	473
79-795-52-00-5223	DENTAL INSURANCE	-	-	-	-	2,675
79-795-52-00-5224	VISION INSURANCE	-	-	-	-	325
	<b>Total: Benefits</b>	<b>\$61,860</b>	<b>\$48,697</b>	<b>\$42,000</b>	<b>\$42,000</b>	<b>\$80,451</b>
<b>Contractual Services</b>						
79-795-54-00-5412	TRAINING & CONFERENCES	-	680	2,000	2,000	2,000
79-795-54-00-5415	TRAVEL & LODGING	-	-	1,000	1,000	1,000
79-795-54-00-5419	GOLF OUTING	6,001	-	-	-	-
79-795-54-00-5426	PUBLISHING & ADVERTISING	28,013	27,872	27,000	27,000	27,000
79-795-54-00-5440	TELECOMMUNICATIONS	4,358	5,517	4,300	4,300	4,300
79-795-54-00-5447	SCHOLARSHIPS	156	221	1,000	1,000	2,500
	<i>Expansion of Program in FY 2013</i>					
79-795-54-00-5452	POSTAGE & SHIPPING	7,391	7,006	8,000	5,000	8,000
79-795-54-00-5460	DUES & SUBSCRIPTIONS	1,061	482	1,500	1,500	1,500
79-795-54-00-5462	PROFESSIONAL SERVICES	43,483	49,076	47,000	65,000	60,000
79-795-54-00-5480	UTILITIES	15,690	21,229	22,000	12,000	23,100
	<i>5% Increase per Annum</i>					
79-795-54-00-5485	RENTAL & LEASE PURCHASE	4,145	2,459	4,500	4,500	4,500
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	587	1,387	1,000	1,000	1,000
79-795-54-00-5496	PROGRAM REFUNDS	5,949	3,082	7,000	9,000	7,000
	<b>Total: Contractual Services</b>	<b>\$116,834</b>	<b>\$119,011</b>	<b>\$126,300</b>	<b>\$133,300</b>	<b>\$141,900</b>
<b>Supplies</b>						
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	100,579	99,903	100,000	85,000	140,000
79-795-56-00-5606	PROGRAM SUPPLIES	41,176	47,154	55,000	45,000	55,000
79-795-56-00-5607	CONCESSION SUPPLIES	24,239	17,834	18,000	18,000	18,000

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

795

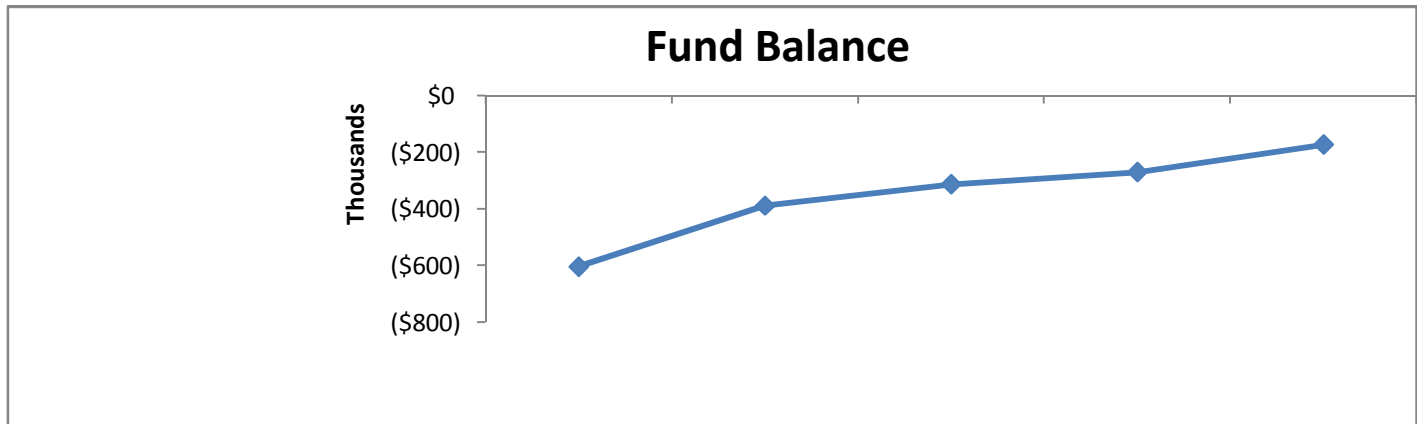
**RECREATION DEPARTMENT EXPENDITURES**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
79-795-56-00-5610	OFFICE SUPPLIES	4,268	2,466	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	4,837	4,138	5,500	5,500	5,500
79-795-56-00-5630	SMALL TOOLS & EQUIPMENT	510	283	2,000	2,000	2,000
79-795-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	98	2,600	500	1,500	500
79-795-56-00-5640	REPAIR & MAINTENANCE	825	412	2,000	2,000	2,000
79-795-56-00-5645	BOOKS & PUBLICATIONS	104	-	100	100	100
79-795-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	45	-	500	500	500
79-795-56-00-5695	GASOLINE	1,846	1,626	3,000	1,500	3,210
	<i>7% Increase per Annum</i>					
	<b>Total: Supplies</b>	<b>\$178,527</b>	<b>\$176,416</b>	<b>\$189,600</b>	<b>\$164,100</b>	<b>\$229,810</b>
<b>Other Financing Uses</b>						
79-795-99-00-9901	TRANSFER TO GENERAL	150,000	-	-	-	-
	<b>Total: Other Financing Uses</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: RECREATION EXPENDITURES</b>	<b><u>\$906,876</u></b>	<b><u>\$660,136</u></b>	<b><u>\$635,700</u></b>	<b><u>\$612,200</u></b>	<b><u>\$724,961</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Intergovernmental	103,337	42,285	400,000	400,000	400,000
Land Cash Contributions	165,810	432,354	20,500	20,500	20,500
<b>Total Revenue</b>	<b>269,147</b>	<b>474,639</b>	<b>420,500</b>	<b>420,500</b>	<b>420,500</b>
<b>Expenditures</b>					
Capital Outlay	246,608	199,390	281,000	281,000	323,825
Other Financing Uses	60,449	60,449	20,084	20,084	-
<b>Total Expenditures</b>	<b>307,057</b>	<b>259,839</b>	<b>301,084</b>	<b>301,084</b>	<b>323,825</b>
<b>Surplus (Deficit)</b>	<b>(37,910)</b>	<b>214,800</b>	<b>119,416</b>	<b>119,416</b>	<b>96,675</b>
<b>Ending Fund Balance</b>	<b>(603,425)</b>	<b>(388,625)</b>	<b>(312,230)</b>	<b>(269,209)</b>	<b>(172,534)</b>





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

72

**LAND CASH REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Intergovernmental</b>						
72-000-41-00-4170	STATE GRANTS	103,337	42,285	-	-	-
72-000-41-00-4171	OSLAD GRANT - PRAIRIE MEADOWS	-	-	400,000	400,000	-
72-000-41-00-4173	OSLAD GRANT - RAINTREE	-	-	-	-	400,000
	<b>Total: Intergovernmental</b>	<b>\$103,337</b>	<b>\$42,285</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>
<b>Land Cash Contributions</b>						
72-000-47-00-4702	WHISPERING MEADOWS (K HILL)	3,383	312,655	-	-	-
72-000-47-00-4703	AUTUMN CREEK	62,427	18,460	20,000	20,000	20,000
72-000-47-00-4704	BLACKBERRY WOODS	-	568	500	500	500
72-000-47-00-4705	BRISTOL BAY	100,000	100,000	-	-	-
72-000-47-00-4707	RIVER'S EDGE	-	671	-	-	-
	<b>Total: Land Cash Contributions</b>	<b>\$165,810</b>	<b>\$432,354</b>	<b>\$20,500</b>	<b>\$20,500</b>	<b>\$20,500</b>
	<b>Total: LAND CASH REVENUE</b>	<b><u>\$269,147</u></b>	<b><u>\$474,639</u></b>	<b><u>\$420,500</u></b>	<b><u>\$420,500</u></b>	<b><u>\$420,500</u></b>

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

720

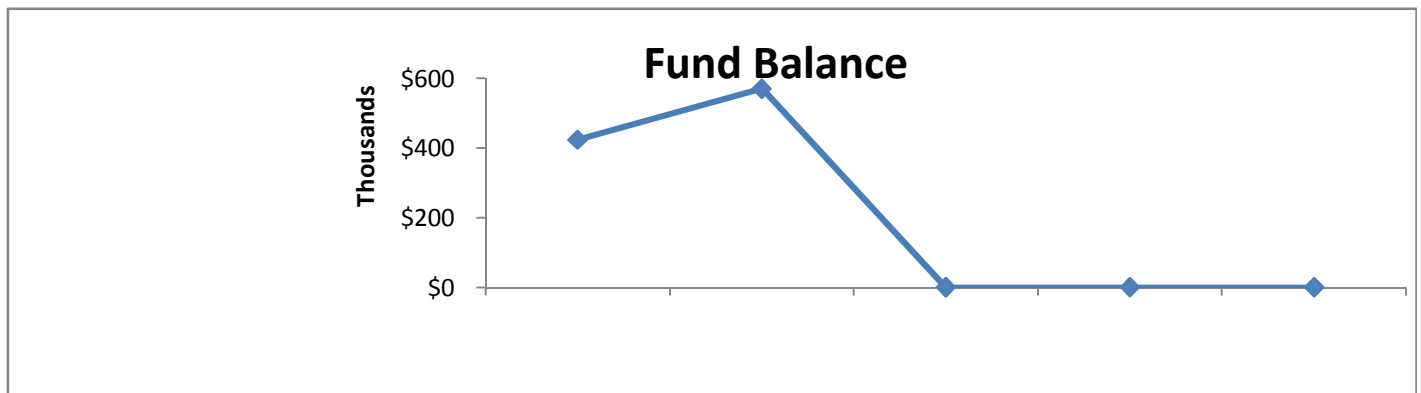
**LAND CASH EXPENDITURES**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Capital Outlay</b>						
72-720-60-00-6031	HEARTLAND CIRCLE	22,408	-	-	-	-
72-720-60-00-6032	MOSIER HOLDING COSTS	10,000	10,000	11,000	11,000	12,000
72-720-60-00-6034	WHISPERING MEADOWS (K HILL)	196,015	-	-	-	-
72-720-60-00-6036	RAINTREE VILLAGE	-	88,175	270,000	270,000	191,825
72-720-60-00-6037	GRANDE RESERVE BIKE TRAIL	2,650	-	-	-	-
72-720-60-00-6038	WHEATON WOODS NATURE TRAIL	15,535	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	HOPKINS PARK	-	-	-	-	120,000
<b>Total:</b>	<b>Capital Outlay</b>	<b>\$246,608</b>	<b>\$199,390</b>	<b>\$281,000</b>	<b>\$281,000</b>	<b>\$323,825</b>
<b>Other Financing Uses</b>						
72-720-99-00-9901	TRANSFER TO GENERAL	60,449	60,449	20,084	20,084	-
	<i>Transfer eliminated in FY 2013</i>					
<b>Total:</b>	<b>Other Financing Uses</b>	<b>\$60,449</b>	<b>\$60,449</b>	<b>\$20,084</b>	<b>\$20,084</b>	<b>\$0</b>
<b>Total: LAND CASH EXPENDITURES</b>		<b><u>\$307,057</u></b>	<b><u>\$259,839</u></b>	<b><u>\$301,084</u></b>	<b><u>\$301,084</u></b>	<b><u>\$323,825</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 closed out in fiscal year 2012.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Taxes	216,677	228,346	-	259,052	-
Investment Earnings	45	13	-	275	-
<b>Total Revenue</b>	<b>216,722</b>	<b>228,359</b>	<b>-</b>	<b>259,327</b>	<b>-</b>
<b>Expenditures</b>					
Contractual Services	1,220	1,989	-	3,565	-
Supplies	-	-	-	11,236	-
Debt Service	77,793	79,933	-	76,783	-
Other Financing Uses	-	-	-	737,533	-
<b>Total Expenditures</b>	<b>79,013</b>	<b>81,922</b>	<b>-</b>	<b>829,117</b>	<b>-</b>
<b>Surplus (Deficit)</b>	<b>137,709</b>	<b>146,437</b>	<b>-</b>	<b>(569,790)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>423,351</b>	<b>569,790</b>	<b>-</b>	<b>-</b>	<b>-</b>



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

85

**FOX INDUSTRIAL FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Taxes</b>						
85-000-40-00-4085	PROPERTY TAXES - FOX INDUSTRIAL TIF	216,677	228,346	-	259,052	-
	<b>Total: Taxes</b>	<b>\$216,677</b>	<b>\$228,346</b>	<b>\$0</b>	<b>\$259,052</b>	<b>\$0</b>
<b>Investment Earnings</b>						
85-000-45-00-4500	INVESTMENT EARNINGS	45	13	-	275	-
	<b>Total: Investment Earnings</b>	<b>\$45</b>	<b>\$13</b>	<b>\$0</b>	<b>\$275</b>	<b>\$0</b>
	<b>Total: FOX INDUSTRIAL TIF REVENUE</b>	<b><u>\$216,722</u></b>	<b><u>\$228,359</u></b>	<b><u>\$0</u></b>	<b><u>\$259,327</u></b>	<b><u>\$0</u></b>

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

850

**FOX INDUSTRIAL FUND EXPENDITURES**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Contractual Services</b>						
85-850-54-00-5420	ADMINISTRATIVE FEES	1,220	1,989	-	3,565	-
	<b>Total: Contractual Services</b>	<b>\$1,220</b>	<b>\$1,989</b>	<b>\$0</b>	<b>\$3,565</b>	<b>\$0</b>
<b>Supplies</b>						
85-850-56-00-5619	SIGNS	-	-	-	11,236	-
	<b>Total: Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,236</b>	<b>\$0</b>
<b>Debt Service - 2002 Bond</b>						
85-850-98-00-8000	PRINCIPLE PAYMENT	65,000	70,000	-	70,000	-
85-850-98-00-8050	INTEREST PAYMENT	12,793	9,933	-	6,783	-
	<b>Total: Debt Service - 2002 Bond</b>	<b>\$77,793</b>	<b>\$79,933</b>	<b>\$0</b>	<b>\$76,783</b>	<b>\$0</b>
<b>Other Financing Uses</b>						
85-850-99-00-9942	TRANSFER TO DEBT SERVICE	-	-	-	78,777	-
	<i>2002 Bond - FY 2013 Debt Service amounts</i>					
85-850-99-00-9999	TRANSFER OUT	-	-	-	658,756	-
	<i>Liquidation of TIF</i>					
	<b>Total: Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$737,533</b>	<b>\$0</b>
	<b>Total: FOX INDUSTRIAL TIF</b>	<b><u>\$79,013</u></b>	<b><u>\$81,922</u></b>	<b><u>\$0</u></b>	<b><u>\$829,117</u></b>	<b><u>\$0</u></b>

**UNITED CITY OF YORKVILLE, ILLINOIS**

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

**Alternate Revenue Source Bond Series 2002**

Date of Maturity	December 1, 2012	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 724,371</b>
Date of Issuance	March 15, 2002		
Authorized Issue	\$625,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 78,563</b>
Interest Rates	3.00% - 4.75%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	BNY Midwest Trust Company		
Purpose	Fox Industrial TIF		

**PRINCIPAL AND INTEREST REQUIREMENTS**

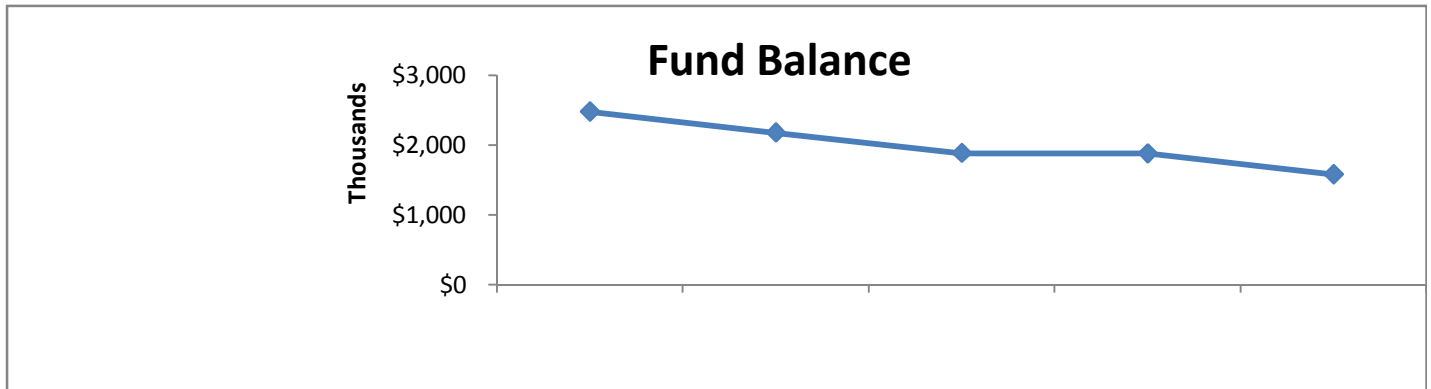
Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 1st	Amount	Dec 1st	Amount
2002 - 2003	-	18,341	18,341	2002	-	2002	18,341
2003 - 2004	50,000	25,793	75,793	2003	12,897	2003	12,897
2004 - 2005	55,000	24,293	79,293	2004	12,147	2004	12,147
2005 - 2006	55,000	22,450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

\* To be paid out of the Debt Service 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.

	FY2010 Actual	FY2011 Actual	FY 2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Taxes	6,250	6,372	6,250	4,188	4,500
Investment Earnings	8,223	3,134	4,000	2,600	2,000
<b>Total Revenue</b>	<b>14,473</b>	<b>9,506</b>	<b>10,250</b>	<b>6,788</b>	<b>6,500</b>
<b>Expenditures</b>					
Contractual Services	999	1,623	1,400	1,375	1,375
Debt Service	307,868	307,093	306,143	306,143	304,668
<b>Total Expenditures</b>	<b>308,867</b>	<b>308,716</b>	<b>307,543</b>	<b>307,518</b>	<b>306,043</b>
<b>Surplus (Deficit)</b>	<b>(294,394)</b>	<b>(299,210)</b>	<b>(297,293)</b>	<b>(300,730)</b>	<b>(299,543)</b>
<b>Ending Fund Balance</b>	<b>2,477,758</b>	<b>2,178,550</b>	<b>1,883,380</b>	<b>1,877,820</b>	<b>1,578,277</b>



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

87

**COUNTRYSIDE TIF FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Taxes</b>						
87-000-40-00-4087	PROPERTY TAXES - COUNTRYSIDE TIF	6,250	6,372	6,250	4,188	4,500
	<b>Total: Taxes</b>	<b>\$6,250</b>	<b>\$6,372</b>	<b>\$6,250</b>	<b>\$4,188</b>	<b>\$4,500</b>
<b>Investment Earnings</b>						
87-000-45-00-4500	INVESTMENT EARNINGS	8,223	3,134	4,000	2,600	2,000
	<b>Total: Investment Earnings</b>	<b>\$8,223</b>	<b>\$3,134</b>	<b>\$4,000</b>	<b>\$2,600</b>	<b>\$2,000</b>
	<b>Total: COUNTRYSIDE TIF REVENUE</b>	<b><u>\$14,473</u></b>	<b><u>\$9,506</u></b>	<b><u>\$10,250</u></b>	<b><u>\$6,788</u></b>	<b><u>\$6,500</u></b>



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

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**COUNTRYSIDE TIF FUND EXPENDITURES**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Contractual Services</b>						
87-870-54-00-5420	ADMINISTRATIVE FEES	999	1,248	1,000	1,000	1,000
	<i>Legal &amp; TIF Reporting Costs</i>					
87-870-54-00-5498	PAYING AGENT FEES	-	375	400	375	375
<b>Total:</b>	<b>Contractual Services</b>	<b>\$999</b>	<b>\$1,623</b>	<b>\$1,400</b>	<b>\$1,375</b>	<b>\$1,375</b>
<b>Debt Service - 2005 Bond</b>						
87-870-80-00-8000	PRINCIPLE PAYMENT	165,000	170,000	175,000	175,000	180,000
87-870-80-00-8050	INTEREST PAYMENT	142,868	137,093	131,143	131,143	124,668
<b>Total:</b>	<b>Debt Service - 2005 Bond</b>	<b>\$307,868</b>	<b>\$307,093</b>	<b>\$306,143</b>	<b>\$306,143</b>	<b>\$304,668</b>
	<b>Total: COUNTRYSIDE TIF</b>	<b><u>\$308,867</u></b>	<b><u>\$308,716</u></b>	<b><u>\$307,543</u></b>	<b><u>\$307,518</u></b>	<b><u>\$306,043</u></b>

**UNITED CITY OF YORKVILLE, ILLINOIS**

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

**Alternate Revenue Source Bond Series 2005**

Date of Maturity	December 1, 2024	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,451,303</b>
Date of Issuance	March 15, 2005		
Authorized Issue	\$3,525,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 3,978,758</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		

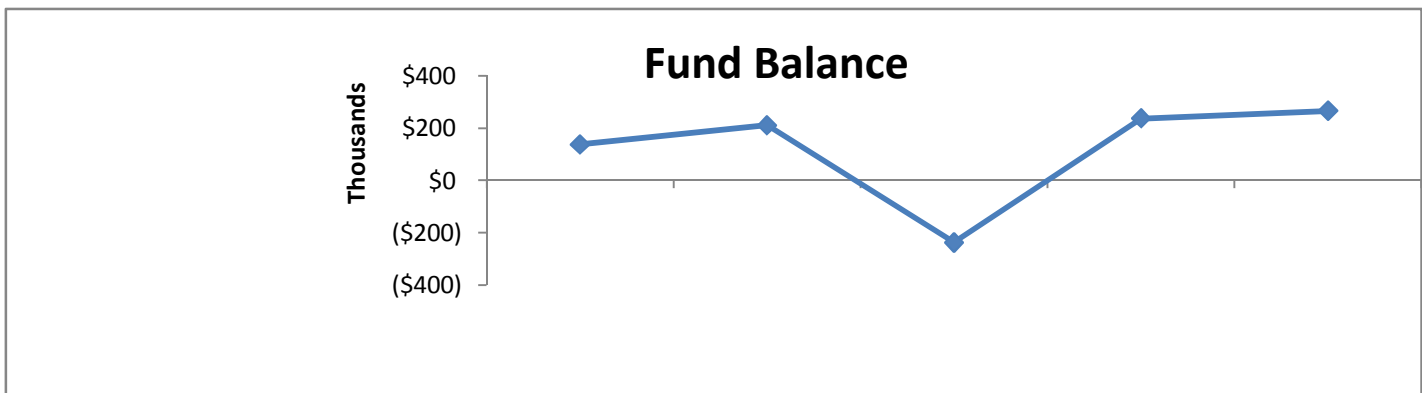
**PRINCIPAL AND INTEREST REQUIREMENTS**

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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Taxes	88,550	75,362	88,550	67,807	70,000
Investment Earnings	-	-	-	150	150
<b>Total Revenue</b>	<b>88,550</b>	<b>75,362</b>	<b>88,550</b>	<b>67,957</b>	<b>70,150</b>
<b>Expenditures</b>					
Contractual Services	1,832	1,896	11,500	11,500	11,500
Capital Outlay	-	-	525,340	30,000	30,000
<b>Total Expenditures</b>	<b>1,832</b>	<b>1,896</b>	<b>536,840</b>	<b>41,500</b>	<b>41,500</b>
<b>Surplus (Deficit)</b>	<b>86,718</b>	<b>73,466</b>	<b>(448,290)</b>	<b>26,457</b>	<b>28,650</b>
<b>Ending Fund Balance</b>	<b>136,294</b>	<b>209,760</b>	<b>(238,134)</b>	<b>236,217</b>	<b>264,867</b>



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

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**DOWNTOWN TIF FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Taxes</b>						
88-000-40-00-4088	PROPERTY TAXES - DOWNTOWN TIF	88,550	75,362	88,550	67,807	70,000
	<b>Total: Taxes</b>	<b>\$88,550</b>	<b>\$75,362</b>	<b>\$88,550</b>	<b>\$67,807</b>	<b>\$70,000</b>
<b>Investment Earnings</b>						
88-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	150	150
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150</b>	<b>\$150</b>
	<b>Total: DOWNTOWN TIF REVENUE</b>	<b><u>\$88,550</u></b>	<b><u>\$75,362</u></b>	<b><u>\$88,550</u></b>	<b><u>\$67,957</u></b>	<b><u>\$70,150</u></b>

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

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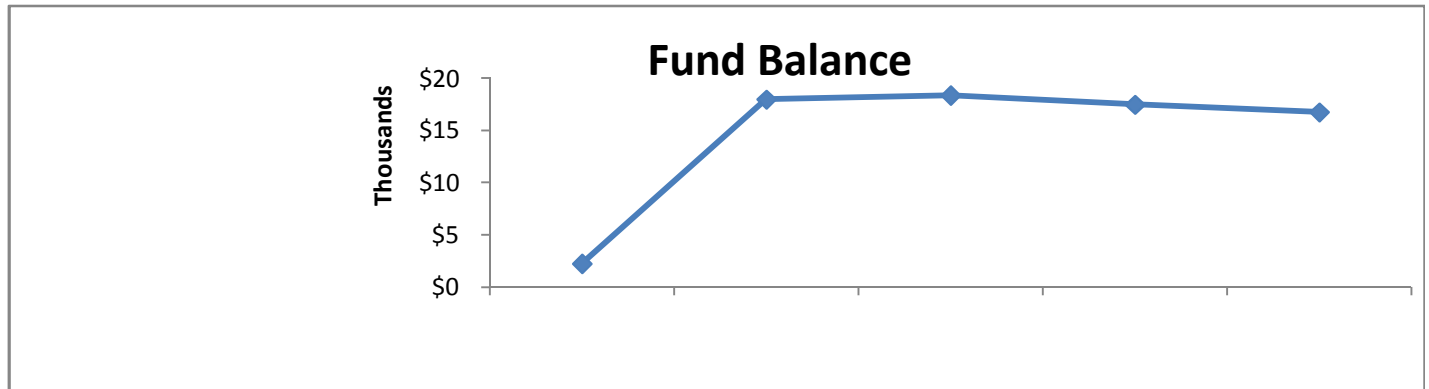
**DOWNTOWN TIF FUND EXPENDITURES**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Contractual Services</b>						
88-880-54-00-5420	ADMINISTRATIVE FEES	1,832	1,896	1,500	1,500	1,500
88-880-54-00-5466	LEGAL SERVICES	-	-	10,000	10,000	10,000
	<b>Total: Contractual Services</b>	<b>\$1,832</b>	<b>\$1,896</b>	<b>\$11,500</b>	<b>\$11,500</b>	<b>\$11,500</b>
<b>Capital Outlay</b>						
88-880-60-00-6000	PROJECT COSTS	-	-	10,000	10,000	10,000
88-880-60-00-6079	ROUTE 47 EXPANSION	-	-	515,340	20,000	20,000
	<b>Total: Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$525,340</b>	<b>\$30,000</b>	<b>\$30,000</b>
	<b>Total: DOWNTOWN TIF EXPENDITURES</b>	<b><u>\$1,832</u></b>	<b><u>\$1,896</u></b>	<b><u>\$536,840</u></b>	<b><u>\$41,500</u></b>	<b><u>\$41,500</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Taxes	19,897	19,894	3,786	3,786	3,786
Investment Earnings	-	-	-	5	-
<b>Total Revenue</b>	<b>19,897</b>	<b>19,894</b>	<b>3,786</b>	<b>3,791</b>	<b>3,786</b>
<b>Expenditures</b>					
Contractual Services	4,011	4,178	3,804	4,300	4,500
<b>Total Expenditures</b>	<b>4,011</b>	<b>4,178</b>	<b>3,804</b>	<b>4,300</b>	<b>4,500</b>
<b>Surplus (Deficit)</b>	<b>15,886</b>	<b>15,716</b>	<b>(18)</b>	<b>(509)</b>	<b>(714)</b>
<b>Ending Fund Balance</b>	<b>2,226</b>	<b>17,942</b>	<b>18,316</b>	<b>17,433</b>	<b>16,719</b>



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

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**FOX HILL SSA FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Taxes</b>						
11-000-40-00-4011	PROPERTY TAXES - FOX HILL SSA <i>10% increase beginning in FY 2014</i>	19,897	19,894	3,786	3,786	3,786
	<b>Total: Taxes</b>	<b>\$19,897</b>	<b>\$19,894</b>	<b>\$3,786</b>	<b>\$3,786</b>	<b>\$3,786</b>
<b>Investment Earnings</b>						
11-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	5	-
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5</b>	<b>\$0</b>
	<b>Total: FOX HILL SSA REVENUE</b>	<b><u>\$19,897</u></b>	<b><u>\$19,894</u></b>	<b><u>\$3,786</u></b>	<b><u>\$3,791</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**

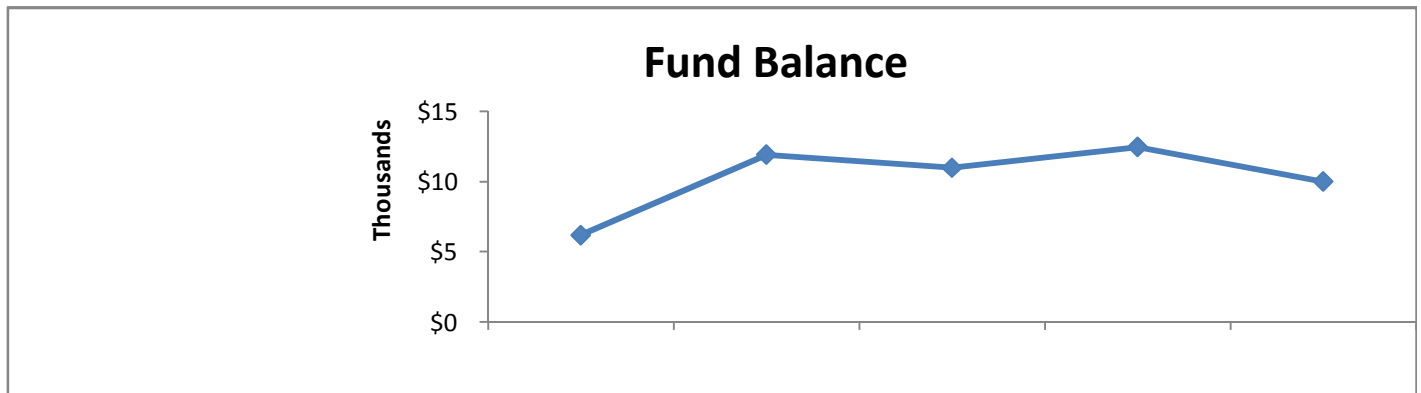
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Contractual Services</b>						
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	4,011	4,178	3,804	4,300	4,500
	<b>Total: Contractual Services</b>	<b>\$4,011</b>	<b>\$4,178</b>	<b>\$3,804</b>	<b>\$4,300</b>	<b>\$4,500</b>
	<b>Total: FOX HILL SSA EXPENDITURES</b>	<b><u>\$4,011</u></b>	<b><u>\$4,178</u></b>	<b><u>\$3,804</u></b>	<b><u>\$4,300</u></b>	<b><u>\$4,500</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Taxes	13,871	13,871	7,530	7,530	7,531
Investment Earnings	-	-	-	10	-
<b>Total Revenue</b>	<b>13,871</b>	<b>13,871</b>	<b>7,530</b>	<b>7,540</b>	<b>7,531</b>
<b>Expenditures</b>					
Contractual Services	8,782	8,136	9,078	7,000	9,986
<b>Total Expenditures</b>	<b>8,782</b>	<b>8,136</b>	<b>9,078</b>	<b>7,000</b>	<b>9,986</b>
<b>Surplus (Deficit)</b>	<b>5,089</b>	<b>5,735</b>	<b>(1,548)</b>	<b>540</b>	<b>(2,455)</b>
<b>Ending Fund Balance</b>	<b>6,188</b>	<b>11,922</b>	<b>10,980</b>	<b>12,462</b>	<b>10,007</b>



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

**SUNFLOWER SSA FUND REVENUE**

<b>Account</b>	<b>Description</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Budget</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Adopted</b>
<b>Taxes</b>						
12-000-40-00-4012	PROPERTY TAXES - SUNFLOWER SSA <i>10% increase starting FY 2014 for pond maintenance</i>	13,871	13,871	7,530	7,530	7,531
	<b>Total: Taxes</b>	<b>\$13,871</b>	<b>\$13,871</b>	<b>\$7,530</b>	<b>\$7,530</b>	<b>\$7,531</b>
<b>Investment Earnings</b>						
12-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	10	-
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10</b>	<b>\$0</b>
	<b>Total: SUNFLOWER SSA REVENUE</b>	<b><u>\$13,871</u></b>	<b><u>\$13,871</u></b>	<b><u>\$7,530</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**

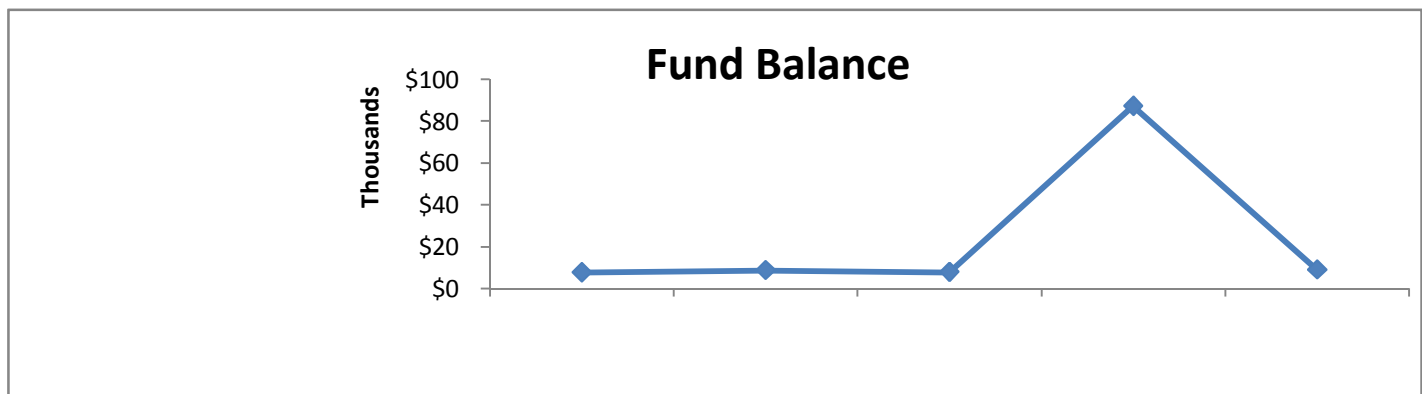
<b>Account</b>	<b>Description</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Budget</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Adopted</b>
<b>Contractual Services</b>						
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	8,782	8,136	9,078	7,000	9,986
<b>Total:</b>	<b>Contractual Services</b>	<b>\$8,782</b>	<b>\$8,136</b>	<b>\$9,078</b>	<b>\$7,000</b>	<b>\$9,986</b>
<b>Total: SUNFLOWER SSA EXPENDITURES</b>		<b><u>\$8,782</u></b>	<b><u>\$8,136</u></b>	<b><u>\$9,078</u></b>	<b><u>\$7,000</u></b>	<b><u>\$9,986</u></b>

# **DEBT SERVICE FUND**

## Debt Service Fund (42)

The Debt Service Fund accumulates monies for payment of the 2004C and 2005A bonds. These bonds were issued to finance road improvement projects. Property taxes are levied except for the 2004C bond, which utilizes a General Fund transfer of sales tax to pay its annual debt service requirement.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Taxes	-	-	324,179	323,350	326,379
Licenses & Permits	7,628	1,025	-	1,000	1,000
Investment Earnings	-	-	-	300	300
Other Financing Sources	482,294	429,404	103,740	182,517	99,465
<b>Total Revenue</b>	<b>489,922</b>	<b>430,429</b>	<b>427,919</b>	<b>507,167</b>	<b>427,144</b>
<b>Expenditures</b>					
Contractual Services	-	-	750	750	963
Debt Service	482,294	429,404	427,919	427,919	504,407
<b>Total Expenditures</b>	<b>482,294</b>	<b>429,404</b>	<b>428,669</b>	<b>428,669</b>	<b>505,370</b>
<b>Surplus (Deficit)</b>	<b>7,628</b>	<b>1,025</b>	<b>(750)</b>	<b>78,498</b>	<b>(78,226)</b>
<b>Ending Fund Balance</b>	<b>7,628</b>	<b>8,653</b>	<b>7,778</b>	<b>87,151</b>	<b>8,925</b>



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

42

**DEBT SERVICE FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Taxes</b>						
42-000-40-00-4006	PROPERTY TAXES - 2005A BOND	-	-	324,179	323,350	326,379
	<b>Total: Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$324,179</b>	<b>\$323,350</b>	<b>\$326,379</b>
<b>License &amp; Permits</b>						
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	7,628	1,025	-	1,000	1,000
	<b>Total: Licenses &amp; Permits</b>	<b>\$7,628</b>	<b>\$1,025</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Investment Earnings</b>						
42-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	300	300
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>
<b>Other Financing Sources</b>						
42-000-49-00-4901	TRANSFER FROM GENERAL <i>2004C Debt Service</i>	425,094	429,404	103,740	103,740	99,465
42-000-49-00-4916	TRANSFER FROM MUNICIPAL BUILDING	57,200	-	-	-	-
42-000-49-00-4985	TRANSFER FROM FOX INDUSTRIAL TIF <i>Final 2002 Debt Service to be paid in FY 13</i>	-	-	-	78,777	-
	<b>Total: Other Financing Sources</b>	<b>\$482,294</b>	<b>\$429,404</b>	<b>\$103,740</b>	<b>\$182,517</b>	<b>\$99,465</b>
	<b>Total: DEBT SERVICE FUND REVENUE</b>	<b><u>\$489,922</u></b>	<b><u>\$430,429</u></b>	<b><u>\$427,919</u></b>	<b><u>\$507,167</u></b>	<b><u>\$427,144</u></b>

# United City of Yorkville

## Debt Service Fund

420

### DEBT SERVICE FUND EXPENDITURES

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Contractual Services</b>						
42-420-54-00-5498	PAYING AGENT FEES	-	-	750	750	963
	<i>Increase due to 2002 paying agent fee FY 2013</i>					
<b>Total:</b>	<b>Contractual Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750</b>	<b>\$750</b>	<b>\$963</b>
<b>Debt Service - 2002A Refunding Bond</b>						
42-420-80-00-8000	PRINCIPLE PAYMENT	55,000	-	-	-	-
42-420-80-00-8050	INTEREST PAYMENT	2,200	-	-	-	-
<b>Total:</b>	<b>Debt Service - 2002A Refunding</b>	<b>\$57,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service - 2004C Bond</b>						
42-420-81-00-8000	PRINCIPLE PAYMENT	90,000	95,000	95,000	95,000	95,000
42-420-81-00-8050	INTEREST PAYMENT	16,515	12,825	8,740	8,740	4,465
<b>Total:</b>	<b>Debt Service - 2004C Bond</b>	<b>\$106,515</b>	<b>\$107,825</b>	<b>\$103,740</b>	<b>\$103,740</b>	<b>\$99,465</b>
<b>Debt Service - 2005A Bond</b>						
42-420-82-00-8000	PRINCIPLE PAYMENT	175,000	185,000	195,000	195,000	205,000
42-420-82-00-8050	INTEREST PAYMENT	143,579	136,579	129,179	129,179	121,379
<b>Total:</b>	<b>Debt Service - 2005A Bond</b>	<b>\$318,579</b>	<b>\$321,579</b>	<b>\$324,179</b>	<b>\$324,179</b>	<b>\$326,379</b>
<b>Debt Service - 2002 Fox Industrial TIF Bond</b>						
42-420-98-00-8000	PRINCIPLE PAYMENT	-	-	-	-	75,000
42-420-98-00-8050	INTEREST PAYMENT	-	-	-	-	3,563
	<i>2002 Debt service payable in FY2013 from Fox Industrial TIF</i>					
<b>Total:</b>	<b>Debt Service - 2002 Bond</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,563</b>
<b>Total: DEBT SERVICE</b>		<b><u>\$482,294</u></b>	<b><u>\$429,404</u></b>	<b><u>\$428,669</u></b>	<b><u>\$428,669</u></b>	<b><u>\$505,370</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**

Date of Maturity	December 30, 2012	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 703,383</b>
Date of Issuance	July 1, 2004		
Authorized Issue	\$650,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 99,465</b>
Interest Rates	3.80% - 5.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	The Bank of New York Trust Company		
Purpose	Road Improvement Program		

**PRINCIPAL AND INTEREST REQUIREMENTS**

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

UNITED CITY OF YORKVILLE, ILLINOIS

Debt Service Fund  
Long-Term Debt Requirements

Alternate Revenue Source Bond Series 2005A

Date of Maturity	December 30, 2022	Principle & Interest Paid-to-Date	\$	1,894,354
Date of Issuance	May 1, 2005			
Authorized Issue	\$3,825,000	Principle & Interest Outstanding	\$	3,711,792
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

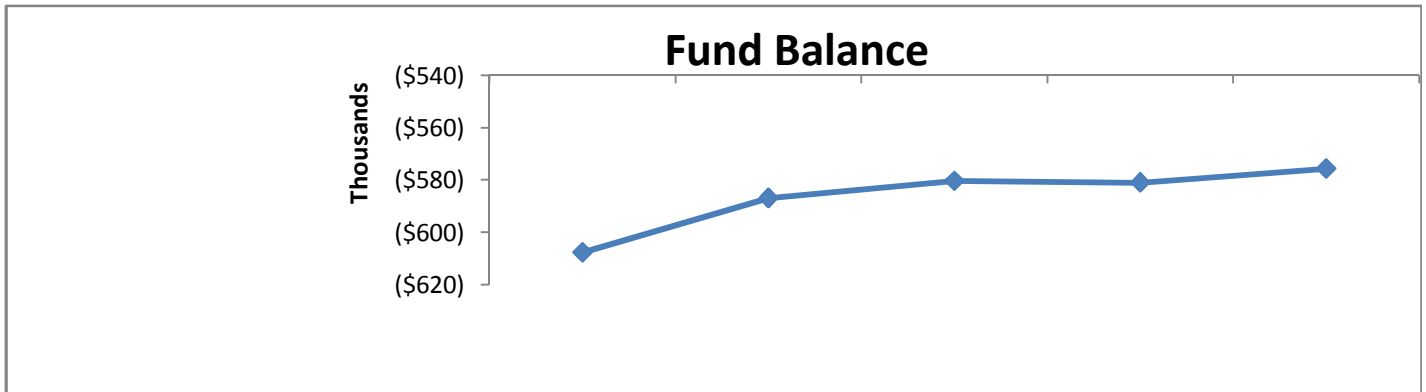
Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2006 - 2007	30,000	262,859	292,859	2006	183,870	2006	78,989
2007 - 2008	160,000	156,779	316,779	2007	78,390	2007	78,390
2008 - 2009	170,000	150,379	320,379	2008	75,190	2008	75,190
2009 - 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
	\$ 3,825,000	\$ 1,781,146	\$ 5,606,146		\$ 943,014		\$ 838,133

# **CAPITAL PROJECT FUNDS**

## Municipal Building Fund (16)

The Municipal Building Fund is used to maintain existing City owned buildings and to fund land acquisition, design and construction of new buildings.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Licenses & Permits	9,750	20,700	5,250	6,000	5,250
<b>Total Revenue</b>	<b>9,750</b>	<b>20,700</b>	<b>5,250</b>	<b>6,000</b>	<b>5,250</b>
<b>Expenditures</b>					
Contractual Services	-	-	-	-	-
Other Financing Uses	57,200	-	-	-	-
<b>Total Expenditures</b>	<b>57,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>	<b>(47,450)</b>	<b>20,700</b>	<b>5,250</b>	<b>6,000</b>	<b>5,250</b>
<b>Ending Fund Balance</b>	<b>(607,724)</b>	<b>(587,024)</b>	<b>(580,474)</b>	<b>(581,024)</b>	<b>(575,774)</b>



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

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**MUNICIPAL BUILDING FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Licenses &amp; Permits</b>						
16-000-42-00-4214	DEVELOPMENT FEES \$150/Permit - 35 Permits	9,750	20,700	5,250	6,000	5,250
16-000-42-00-4216	BUILD PROGRAM PERMIT	-	-	-	-	-
<b>Total:</b>	<b>Licenses &amp; Permits</b>	<b>\$9,750</b>	<b>\$20,700</b>	<b>\$5,250</b>	<b>\$6,000</b>	<b>\$5,250</b>
	<b>Total: MUNICIPAL BLDG REVENUE</b>	<b><u>\$9,750</u></b>	<b><u>\$20,700</u></b>	<b><u>\$5,250</u></b>	<b><u>\$6,000</u></b>	<b><u>\$5,250</u></b>

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

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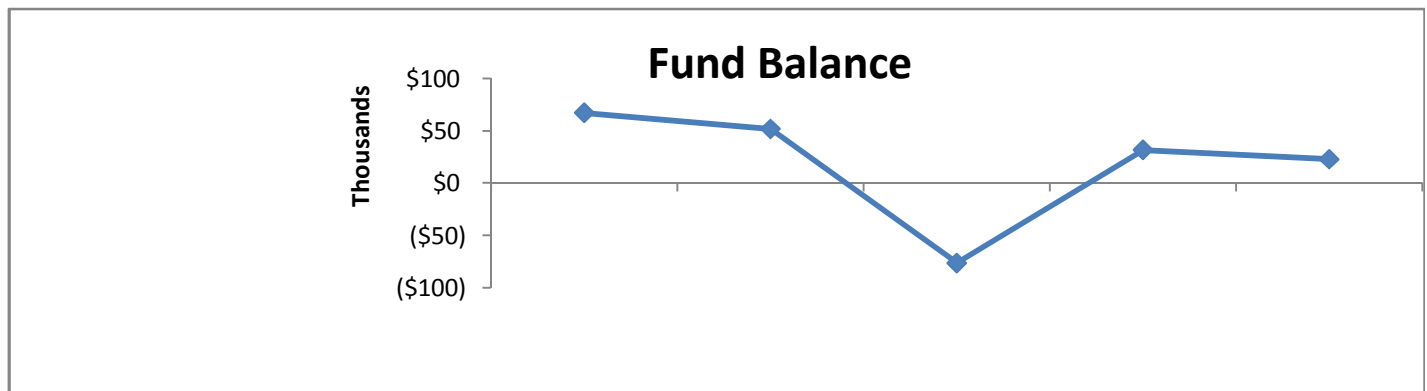
**MUNICIPAL BUILDING EXPENDITURES**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Contractual Services</b>						
16-160-54-00-5405	BUILD PROGRAM	-	-	-	-	-
	<b>Total: Contractual Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Uses</b>						
16-160-99-00-9942	TRANSFER TO DEBT SERVICE	57,200	-	-	-	-
	<b>Total: Other Financing Uses</b>	<b>\$57,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total: MUNICIPAL BDLG EXPENDITURES</b>	<b><u>\$57,200</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

## Parks and Recreation Capital Fund (22)

The Park and Recreation Capital Fund derives its revenue from monies collected from building permits. The revenue is used to purchase equipment essential in the maintenance of park land and open space.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Licenses & Permits	3,300	1,650	1,750	1,750	3,250
Investment Earnings	-	99	80	250	250
Reimbursements	-	7,500	-	10,702	40,000
Miscellaneous	48,573	-	1,000	900	-
<b>Total Revenue</b>	<b>51,873</b>	<b>9,249</b>	<b>2,830</b>	<b>13,602</b>	<b>43,500</b>
<b>Expenditures</b>					
Capital Outlay	10,773	24,658	120,000	30,000	50,000
Other Financing Uses	-	-	3,500	3,500	2,500
<b>Total Expenditures</b>	<b>10,773</b>	<b>24,658</b>	<b>123,500</b>	<b>33,500</b>	<b>52,500</b>
<b>Surplus (Deficit)</b>	<b>41,100</b>	<b>(15,409)</b>	<b>(120,670)</b>	<b>(19,898)</b>	<b>(9,000)</b>
<b>Ending Fund Balance</b>	<b>66,852</b>	<b>51,443</b>	<b>(76,369)</b>	<b>31,545</b>	<b>22,545</b>



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

22

**PARKS AND RECREATION CAPITAL FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Licenses &amp; Permits</b>						
22-000-42-00-4215	PARKS CAPITAL FEES <i>\$50/Unit - 65 new housing starts</i>	3,300	1,650	1,750	1,750	3,250
<b>Total:</b>	<b>Licenses &amp; Permits</b>	<b>\$3,300</b>	<b>\$1,650</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$3,250</b>
<b>Investment Earnings</b>						
22-000-45-00-4500	INVESTMENT EARNINGS	-	99	80	250	250
<b>Total:</b>	<b>Investment Earnings</b>	<b>\$0</b>	<b>\$99</b>	<b>\$80</b>	<b>\$250</b>	<b>\$250</b>
<b>Reimbursements</b>						
22-000-46-00-4690	REIMB - MISCELLANEOUS <i>Reimbursements from Raintree Escrow Acct</i>	-	7,500	-	10,702	40,000
<b>Total:</b>	<b>Reimbursements</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$10,702</b>	<b>\$40,000</b>
<b>Miscellaneous</b>						
22-000-48-00-4845	DONATIONS	48,573	-	-	-	-
22-000-48-00-4880	SALE OF FIXED ASSETS	-	-	1,000	900	-
<b>Total:</b>	<b>Miscellaneous</b>	<b>\$48,573</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$900</b>	<b>\$0</b>
<b>Total: PARK &amp; REC CAP REVENUE</b>		<b><u>\$51,873</u></b>	<b><u>\$9,249</u></b>	<b><u>\$2,830</u></b>	<b><u>\$13,602</u></b>	<b><u>\$43,500</u></b>



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

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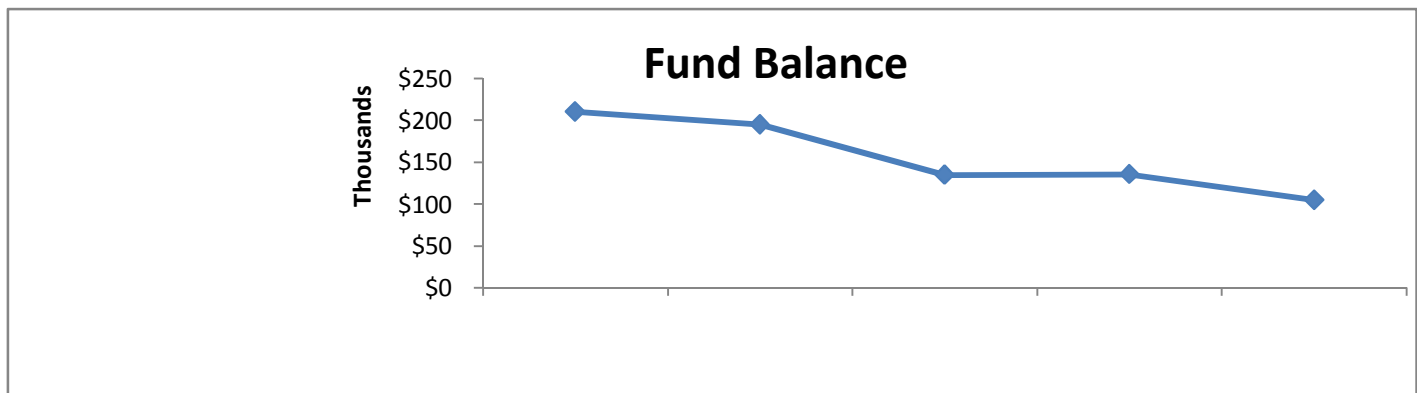
**PARKS AND RECREATION CAPITAL EXPENDITURES**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Capital Outlay</b>						
22-222-60-00-6035	RAINTREE PARK	1,700	9,002	120,000	30,000	10,000
22-222-60-00-6042	BASEBALL FIELD CONSTRUCTION	-	15,656	-	-	-
22-222-60-00-6060	EQUIPMENT	9,073	-	-	-	40,000
	<i>Mower for Bristol Bay</i>					
<b>Total:</b>	<b>Capital Outlay</b>	<b>\$10,773</b>	<b>\$24,658</b>	<b>\$120,000</b>	<b>\$30,000</b>	<b>\$50,000</b>
<b>Other Financing Uses</b>						
22-222-99-00-9921	TRANSFER TO PUBLIC WORKS CAPITAL	-	-	3,500	3,500	2,500
	<i>Park &amp; Rec portion of 185 Wolf Street</i>					
<b>Total:</b>	<b>Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$2,500</b>
<b>Total: PARK &amp; REC CAP EXPENDITURES</b>		<b><u>\$10,773</u></b>	<b><u>\$24,658</u></b>	<b><u>\$123,500</u></b>	<b><u>\$33,500</u></b>	<b><u>\$52,500</u></b>

## Police Capital Fund (20)

The Police Capital Fund derives its revenue from monies collected from building permits and fines. The revenue is used to purchase vehicles and equipment for use in the operations of the Police Department.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Licenses & Permits	26,563	16,417	16,500	12,000	16,500
Fines & Forfeits	10,064	12,612	5,000	9,650	11,650
Investment Earnings	-	-	-	40	50
Miscellaneous	5,170	8,900	-	13,900	1,000
<b>Total Revenue</b>	<b>41,797</b>	<b>37,929</b>	<b>21,500</b>	<b>35,590</b>	<b>29,200</b>
<b>Expenditures</b>					
Contractual Services	3,187	9,493	11,500	12,500	12,500
Supplies	910	-	2,500	2,500	2,500
Capital Outlay	3,266	43,772	40,000	80,000	45,000
<b>Total Expenditures</b>	<b>7,363</b>	<b>53,265</b>	<b>54,000</b>	<b>95,000</b>	<b>60,000</b>
<b>Surplus (Deficit)</b>	<b>34,434</b>	<b>(15,336)</b>	<b>(32,500)</b>	<b>(59,410)</b>	<b>(30,800)</b>
<b>Ending Fund Balance</b>	<b>210,284</b>	<b>194,947</b>	<b>134,647</b>	<b>135,537</b>	<b>104,737</b>



**United City of Yorkville**  
**Police Capital Fund**

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**POLICE CAPITAL FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Licenses &amp; Permits</b>						
20-000-42-00-4214	DEVELOPMENT FEES	19,950	16,009	10,500	12,000	10,500
20-000-42-00-4217	WEATHER WARNING SIREN FEES	6,613	408	6,000	-	6,000
	<b>Total: Licenses &amp; Permits</b>	<b>\$26,563</b>	<b>\$16,417</b>	<b>\$16,500</b>	<b>\$12,000</b>	<b>\$16,500</b>
<b>Fines &amp; Forfeits</b>						
20-000-43-00-4315	DUI FINES	4,381	6,462	-	4,000	6,000
20-000-43-00-4316	ELECTRONIC CITATION FEE	-	122	-	650	650
20-000-43-00-4340	SEIZED VEHICLE PROCEEDS	5,683	6,028	5,000	5,000	5,000
	<b>Total: Fines &amp; Forfeits</b>	<b>\$10,064</b>	<b>\$12,612</b>	<b>\$5,000</b>	<b>\$9,650</b>	<b>\$11,650</b>
<b>Investment Earnings</b>						
20-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	40	50
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40</b>	<b>\$50</b>
<b>Miscellaneous</b>						
20-000-48-00-4850	MISCELLANEOUS INCOME	1,070	-	-	-	-
20-000-48-00-4880	SALE OF FIXED ASSETS	4,100	8,900	-	13,900	1,000
	<b>Total: Miscellaneous</b>	<b>\$5,170</b>	<b>\$8,900</b>	<b>\$0</b>	<b>\$13,900</b>	<b>\$1,000</b>
	<b>Total: POLICE CAPITAL REVENUE</b>	<b><u>\$41,797</u></b>	<b><u>\$37,929</u></b>	<b><u>\$21,500</u></b>	<b><u>\$35,590</u></b>	<b><u>\$29,200</u></b>

**United City of Yorkville**  
**Police Capital Fund**

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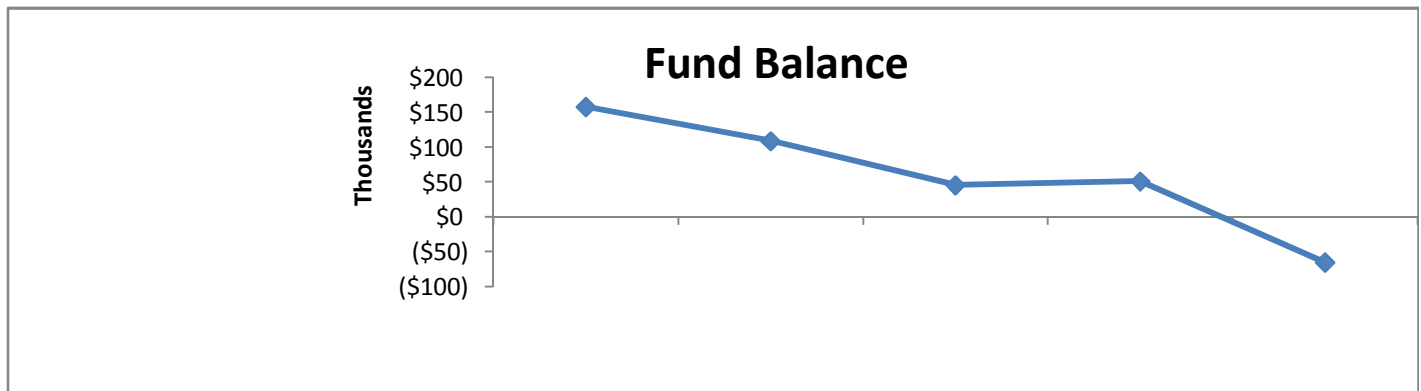
**POLICE CAPITAL EXPENDITURES**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Contractual Services</b>						
20-200-54-00-5462	PROFESSIONAL SERVICES	3,187	3,060	1,500	2,500	2,500
20-200-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	6,433	10,000	10,000	10,000
	<b>Total: Contractual Services</b>	<b>\$3,187</b>	<b>\$9,493</b>	<b>\$11,500</b>	<b>\$12,500</b>	<b>\$12,500</b>
<b>Supplies</b>						
20-200-56-00-5620	OPERATING SUPPLIES	-	-	2,500	2,500	2,500
20-200-56-00-5621	SMALL TOOLS & EQUIPMENT	910	-	-	-	-
	<b>Total: Supplies</b>	<b>\$910</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>Capital Outlay</b>						
20-200-60-00-6060	EQUIPMENT <i>\$15k for New Radios - Narrow Banding FY 13</i>	3,266	1,462	20,000	60,000	20,000
20-200-60-00-6070	VEHICLES <i>New Squad Car</i>	-	42,310	20,000	20,000	25,000
	<b>Total: Capital Outlay</b>	<b>\$3,266</b>	<b>\$43,772</b>	<b>\$40,000</b>	<b>\$80,000</b>	<b>\$45,000</b>
	<b>Total: PD CAPITAL EXPENDITURES</b>	<b><u>\$7,363</u></b>	<b><u>\$53,265</u></b>	<b><u>\$54,000</u></b>	<b><u>\$95,000</u></b>	<b><u>\$60,000</u></b>

## Public Works Capital Fund (21)

The Public Works Capital Fund derives its revenue from monies collected from building permits and mowing fines. The revenue is used to purchase capital items such as vehicles, equipment and property.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Licenses & Permits	47,450	25,100	24,500	25,000	31,000
Charges for Service	-	4,897	7,900	6,468	20,000
Investment Earnings	-	-	-	20	-
Miscellaneous	558	7,283	-	-	-
Other Financing Sources	-	-	3,500	3,500	2,500
<b>Total Revenue</b>	<b>48,008</b>	<b>37,280</b>	<b>35,900</b>	<b>34,988</b>	<b>53,500</b>
<b>Expenditures</b>					
Contractual Services	4,000	49	6,300	6,300	10,500
Supplies	-	-	2,000	2,000	2,000
Capital Outlay	-	4,000	2,000	2,000	75,000
Debt Service	82,295	82,295	82,295	82,295	82,295
<b>Total Expenditures</b>	<b>86,295</b>	<b>86,344</b>	<b>92,595</b>	<b>92,595</b>	<b>169,795</b>
<b>Surplus (Deficit)</b>	<b>(38,287)</b>	<b>(49,064)</b>	<b>(56,695)</b>	<b>(57,607)</b>	<b>(116,295)</b>
<b>Ending Fund Balance</b>	<b>157,807</b>	<b>108,743</b>	<b>45,542</b>	<b>51,136</b>	<b>(65,159)</b>



# United City of Yorkville

## Public Works Capital Fund

21

### PUBLIC WORKS CAPITAL FUND REVENUE

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Licenses &amp; Permits</b>						
21-000-42-00-4213	ENGINEERING CAPITAL FEE	-	-	-	-	6,500
	<i>Moved from City-Wide Capital - Beg. FY 2013</i>					
21-000-42-00-4214	DEVELOPMENT FEES	47,450	25,100	24,500	25,000	24,500
	<i>\$700/Unit - 35 New Housing Starts</i>					
21-000-42-00-4216	BUILD PROGRAM PERMIT	-	-	-	-	-
<b>Total:</b>	<b>Licenses &amp; Permits</b>	<b>\$47,450</b>	<b>\$25,100</b>	<b>\$24,500</b>	<b>\$25,000</b>	<b>\$31,000</b>
<b>Charges for Services</b>						
21-000-44-00-4418	MOWING INCOME	-	4,897	7,900	6,468	20,000
	<i>Increased mowing and liens</i>					
<b>Total:</b>	<b>Charges for Services</b>	<b>\$0</b>	<b>\$4,897</b>	<b>\$7,900</b>	<b>\$6,468</b>	<b>\$20,000</b>
<b>Investment Earnings</b>						
21-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	20	-
<b>Total:</b>	<b>Investment Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20</b>	<b>\$0</b>
<b>Miscellaneous</b>						
21-000-48-00-4850	MISCELLANEOUS INCOME	558	7,283	-	-	-
<b>Total:</b>	<b>Miscellaneous</b>	<b>\$558</b>	<b>\$7,283</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
21-000-49-00-4922	TRANSFER FROM PARK & REC CAPITAL	-	-	3,500	3,500	2,500
	<i>Park &amp; Rec portion of 185 Wolf Street Bldg</i>					
<b>Total:</b>	<b>Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$2,500</b>
<b>Total: PW CAPITAL FUND REVENUE</b>		<b><u>\$48,008</u></b>	<b><u>\$37,280</u></b>	<b><u>\$35,900</u></b>	<b><u>\$34,988</u></b>	<b><u>\$53,500</u></b>

# United City of Yorkville

## Public Works Capital Fund

211

### PUBLIC WORKS CAPITAL EXPENDITURES

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Contractual Services</b>						
21-211-54-00-5405	BUILD PROGRAM	-	-	-	-	-
21-211-54-00-5448	FILING FEES	-	49	-	2,300	6,000
	<i>Increased Lien costs associated with mowing increases</i>					
21-211-54-00-5462	PROFESSIONAL SERVICES	-	-	1,800	-	-
21-211-54-00-5485	RENTAL & LEASE PURCHASE	4,000	-	4,500	4,000	4,500
	<b>Total: Contractual Services</b>	<b>\$4,000</b>	<b>\$49</b>	<b>\$6,300</b>	<b>\$6,300</b>	<b>\$10,500</b>
<b>Supplies</b>						
21-211-56-00-5620	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>						
21-211-60-00-6060	EQUIPMENT	-	4,000	2,000	2,000	75,000
	<i>Replacement Tractor and Mower</i>					
	<b>Total: Capital Outlay</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$75,000</b>
<b>Debt Service - Public Works Building</b>						
21-211-92-00-8000	PRINCIPLE PAYMENT	24,937	26,544	28,254	28,254	30,074
21-211-92-00-8050	INTEREST PAYMENT	57,358	55,751	54,041	54,041	52,221
	<i>PW Building on 185 Wolf Street</i>					
	<b>Total: Debt Service - PW Building</b>	<b>\$82,295</b>	<b>\$82,295</b>	<b>\$82,295</b>	<b>\$82,295</b>	<b>\$82,295</b>
	<b>Total: PW CAPITAL EXPENDITURES</b>	<b><u>\$86,295</u></b>	<b><u>\$86,344</u></b>	<b><u>\$92,595</u></b>	<b><u>\$92,595</u></b>	<b><u>\$169,795</u></b>

# UNITED CITY OF YORKVILLE, ILLINOIS

## Public Works Capital Fund Long-Term Debt Requirements

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

Date of Maturity	November 2028	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$</b>	<b>281,175</b>
Date of Issuance	July 2008			
Authorized Issue	* \$937,500	<b>Principle &amp; Interest Outstanding</b>	<b>\$</b>	<b>1,364,725</b>
Interest Rates	** 6.260%			
Current Monthly Payment	\$6,858			
Purpose	Additional shop and storage space for Public Works 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 based on five-year Treasury bond.

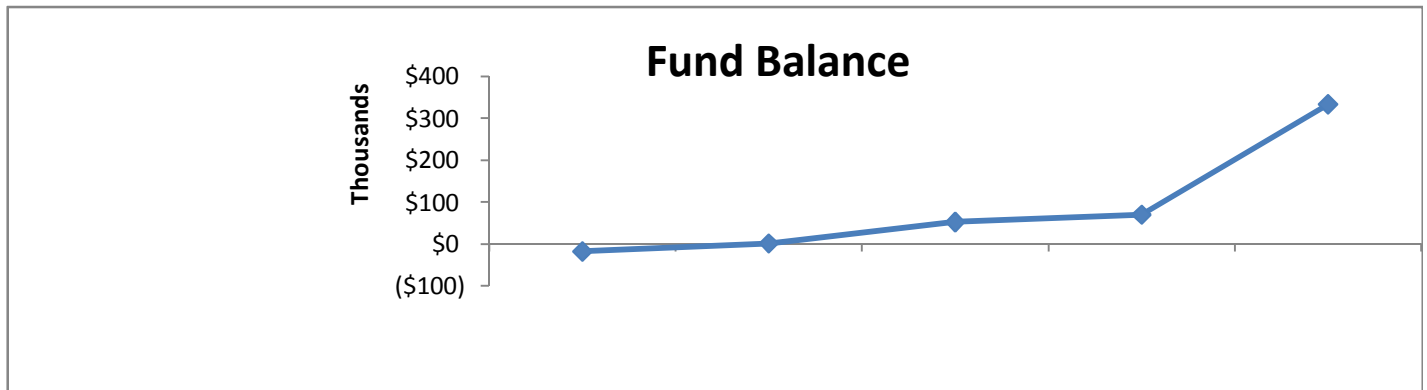
\*\* Interest rate is schedule to adjust in October 2013, 2018, and 2023.



## 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Intergovernmental	-	64,000	231,000	-	231,000
Licenses & Permits	20,200	25,100	60,600	63,100	53,400
Investment Earnings	-	19	-	85	-
Reimbursements	54,600	1,200	-	9,578	-
Other Financing Sources	100,000	231,484	125,000	125,000	1,019,332
<b>Total Revenue</b>	<b>174,800</b>	<b>321,803</b>	<b>416,600</b>	<b>197,763</b>	<b>1,303,732</b>
<b>Expenditures</b>					
Contractual Services	-	5,740	-	-	100,000
Capital Outlay	-	172,033	235,000	4,147	940,500
Debt Service	100,000	125,000	125,000	125,000	-
<b>Total Expenditures</b>	<b>100,000</b>	<b>302,773</b>	<b>360,000</b>	<b>129,147</b>	<b>1,040,500</b>
<b>Surplus (Deficit)</b>	<b>74,800</b>	<b>19,030</b>	<b>56,600</b>	<b>68,616</b>	<b>263,232</b>
<b>Ending Fund Balance</b>	<b>(18,378)</b>	<b>652</b>	<b>51,537</b>	<b>69,268</b>	<b>332,500</b>
	-18.4%	0.2%	14.3%	53.6%	32.0%



# United City of Yorkville

## City-Wide Capital Fund

23

### CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Intergovernmental</b>						
23-000-41-00-4176	STATE GRANTS - SAFE RTE TO SCHOOL	-	-	231,000	-	231,000
23-000-41-00-4179	STATE GRANTS - DCEO TAP OLD JAIL	-	64,000	-	-	-
<b>Total:</b>	<b>Intergovernmental</b>	<b>\$0</b>	<b>\$64,000</b>	<b>\$231,000</b>	<b>\$0</b>	<b>\$231,000</b>
<b>Licenses &amp; Permits</b>						
23-000-42-00-4210	BUILDING PERMITS	-	-	17,600	17,600	13,400
23-000-42-00-4213	ENGINEERING CAPITAL FEE	6,200	3,100	3,000	3,500	-
	<i>Moved to PW Capital - JULIE Locates</i>					
23-000-42-00-4214	DEVELOPMENT FEES	-	-	20,000	20,000	20,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	-	-	-	-	-
23-000-42-00-4222	ROAD CONTRIBUTION FEE	14,000	22,000	20,000	22,000	20,000
<b>Total:</b>	<b>Licenses &amp; Permits</b>	<b>\$20,200</b>	<b>\$25,100</b>	<b>\$60,600</b>	<b>\$63,100</b>	<b>\$53,400</b>
<b>Investment Earnings</b>						
23-000-45-00-4500	INVESTMENT EARNINGS	-	19	-	85	-
<b>Total:</b>	<b>Investment Earnings</b>	<b>\$0</b>	<b>\$19</b>	<b>\$0</b>	<b>\$85</b>	<b>\$0</b>
<b>Reimbursements</b>						
23-000-46-00-4690	REIMB - MISCELLANEOUS	54,600	1,200	-	9,578	-
<b>Total:</b>	<b>Reimbursements</b>	<b>\$54,600</b>	<b>\$1,200</b>	<b>\$0</b>	<b>\$9,578</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
23-000-49-00-4905	LOAN PROCEEDS	-	-	-	-	600,000
	<i>Kendall County Loan - River Road Bridge</i>					
23-000-49-00-4901	TRANSFER FROM GENERAL	100,000	135,484	125,000	125,000	419,332
	<i>FY 2012 - Library Capital Proceeds \$332,500</i>					
23-000-49-00-4915	TRANSFER FROM MOTOR FUEL TAX	-	96,000	-	-	-
<b>Total:</b>	<b>Other Financing Sources</b>	<b>\$100,000</b>	<b>\$231,484</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$1,019,332</b>
<b>Total: CITY-WIDE CAPITAL REVENUE</b>		<b><u>\$174,800</u></b>	<b><u>\$321,803</u></b>	<b><u>\$416,600</u></b>	<b><u>\$197,763</u></b>	<b><u>\$1,303,732</u></b>

# United City of Yorkville

## City-Wide Capital Fund

230

### CITY-WIDE CAPITAL EXPENDITURES

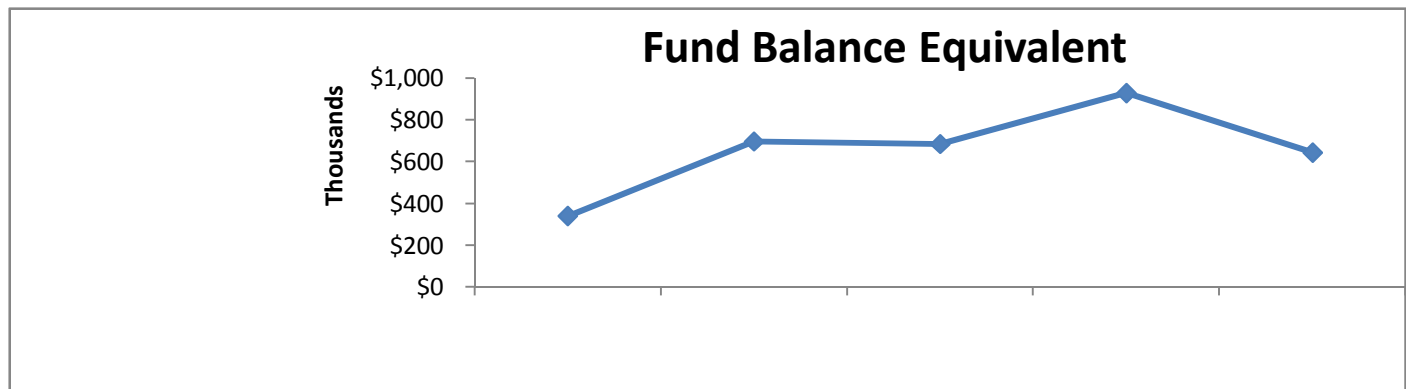
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Contractual Services</b>						
23-230-54-00-5462	PROFESSIONAL SERVICES <i>Road Study - \$100,000</i>	-	5,740	-	-	100,000
23-230-54-00-5405	BUILD PROGRAM	-	-	-	-	-
<b>Total:</b>	<b>Contractual Services</b>	<b>\$0</b>	<b>\$5,740</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>
<b>Capital Outlay</b>						
23-230-60-00-6015	ROAD RESURFACING <i>Excess Non-Home Rule Sales Tax proceeds</i>	-	-	-	-	100,000
23-230-60-00-6023	OLD JAIL PURCHASE	-	161,549	-	-	-
23-230-60-00-6041	SIDEWALK CONSTRUCTION	-	10,484	-	-	-
23-230-60-00-6070	VEHICLES <i>Moved to PW Capital - JULIE Locates</i>	-	-	4,000	4,000	-
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	-	-	-	600,000
23-230-60-00-6092	SAFE ROUTE TO SCHOOL PROJECT	-	-	231,000	147	231,000
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL <i>ITEP - Grant Proceeds</i>	-	-	-	-	9,500
<b>Total:</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$172,033</b>	<b>\$235,000</b>	<b>\$4,147</b>	<b>\$940,500</b>
<b>Debt Service - Clark Property</b>						
23-230-97-00-8000	PRINCIPLE PAYMENT	100,000	125,000	125,000	125,000	-
<b>Total:</b>	<b>Debt Service - Clark Property</b>	<b>\$100,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$0</b>
<b>Total:</b>	<b>CITY-WIDE CAP EXPENDITURES</b>	<b><u>\$100,000</u></b>	<b><u>\$302,773</u></b>	<b><u>\$360,000</u></b>	<b><u>\$129,147</u></b>	<b><u>\$1,040,500</u></b>

# **ENTERPRISE FUNDS**

## 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Taxes	-	-	133,866	133,524	133,454
Licenses & Permits	-	-	-	-	-
Charges for Service	1,844,416	2,503,003	2,425,250	2,485,250	2,527,871
Investment Earnings	3,204	1,888	2,000	225	300
Reimbursements	-	-	-	1,771.00	7,466
Miscellaneous	31,410	40,793	50,000	38,580	50,000
Other Financing Sources	81,750	82,850	83,863	83,863	82,288
<b>Total Revenue</b>	<b>1,960,780</b>	<b>2,628,534</b>	<b>2,694,979</b>	<b>2,743,213</b>	<b>2,801,379</b>
<b>Expenses</b>					
Salaries	346,853	346,735	377,000	354,000	382,000
Benefits	55,606	57,450	65,700	65,700	219,720
Contractual Services	409,076	401,482	401,850	375,372	501,200
Supplies	260,178	264,324	360,300	329,800	294,124
Capital Outlay	176,448	-	96,000	116,000	132,000
Contingencies	(66,431)	-	-	-	-
Developer Commitments	114,944	275,865	275,868	275,868	160,923
Debt Service	703,053	834,453	903,277	903,277	1,396,016
Other Financing Uses	75,569	91,863	91,863	91,863	-
<b>Total Expenses</b>	<b>2,075,296</b>	<b>2,272,172</b>	<b>2,571,858</b>	<b>2,511,880</b>	<b>3,085,983</b>
<b>Surplus (Deficit)</b>	<b>(114,516)</b>	<b>356,362</b>	<b>123,121</b>	<b>231,333</b>	<b>(284,604)</b>
<b>Ending Fund Balance Equivalent</b>	<b>339,359</b>	<b>695,723</b>	<b>683,405</b>	<b>927,056</b>	<b>642,452</b>
	16.4%	30.6%	26.6%	36.9%	20.8%



	FY2010 Actual	FY2011 Actual	FY2012 Adopted	FY2012 Projected	FY2013 Adopted
<b>Personnel</b>					
Full-time Personnel: **					
* Public Works Director	0.33	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	2.0	2.0
Maintenance Worker II	2.0	2.0	2.0	2.0	2.0
Utility Billing Clerk (Finance)	1.0	1.0	1.0	1.0	1.0
Secretary/Receptionist	1.0	0.0	0.0	0.0	0.0
<b>Total Personnel</b>	<b>7.33</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 Water and Sewer Funds.

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

# United City of Yorkville

## Water Fund

51

### WATER FUND REVENUE

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2012 Projected	FY 2013 Adopted
<b>Taxes</b>						
51-000-40-00-4007	PROPERTY TAXES - 2007A BOND	-	-	133,866	133,524	133,454
	<b>Total: Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$133,866</b>	<b>\$133,524</b>	<b>\$133,454</b>
<b>Licenses &amp; Permits</b>						
51-000-42-00-4216	BUILD PROGRAM PERMIT	-	-	-	-	-
	<b>Total: Licenses &amp; Permits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>						
51-000-44-00-4424	WATER SALES	1,591,745	1,698,753	1,674,750	1,674,750	1,699,871
51-000-44-00-4425	BULK WATER SALES	879	882	500	500	500
51-000-44-00-4430	WATER METER SALES	44,255	22,040	25,000	25,000	26,250
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	-	685,188	600,000	675,000	675,000
51-000-44-00-4450	WATER CONNECTION FEES	201,466	96,140	125,000	110,000	126,250
51-000-44-00-4473	RECAPTURE FEES	6,071	-	-	-	-
	<b>Total: Charges for Services</b>	<b>\$1,844,416</b>	<b>\$2,503,003</b>	<b>\$2,425,250</b>	<b>\$2,485,250</b>	<b>\$2,527,871</b>
<b>Investment Earnings</b>						
51-000-45-00-4500	INVESTMENT EARNINGS	3,204	1,888	2,000	225	300
	<b>Total: Investment Earnings</b>	<b>\$3,204</b>	<b>\$1,888</b>	<b>\$2,000</b>	<b>\$225</b>	<b>\$300</b>
<b>Reimbursements</b>						
51-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	-	-	7,225
51-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	-	-	241
51-000-46-00-4690	REIMB - MISCELLANEOUS	-	-	-	1,771	-
	<b>Total: Reimbursements</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,771</b>	<b>\$7,466</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>	27,249	32,038	50,000	35,000	50,000
51-000-48-00-4821	BAD DEBT RECOVERY	3,690	4,437	-	3,517	-
51-000-48-00-4850	MISCELLANEOUS INCOME	471	4,318	-	63	-
	<b>Total: Miscellaneous</b>	<b>\$31,410</b>	<b>\$40,793</b>	<b>\$50,000</b>	<b>\$38,580</b>	<b>\$50,000</b>
<b>Other Financing Sources</b>						
51-000-49-00-4952	TRANSFER FROM SEWER <i>One Half the 2005C Debt Service PMT</i>	81,750	82,850	83,863	83,863	82,288
	<b>Total: Other Financing Sources</b>	<b>\$81,750</b>	<b>\$82,850</b>	<b>\$83,863</b>	<b>\$83,863</b>	<b>\$82,288</b>
	<b>Total: WATER FUND REVENUE</b>	<b><u>\$1,960,780</u></b>	<b><u>\$2,628,534</u></b>	<b><u>\$2,694,979</u></b>	<b><u>\$2,743,213</u></b>	<b><u>\$2,801,379</u></b>

# United City of Yorkville

## Water Fund

510

### WATER OPERATIONS

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
51-510-50-00-5010	SALARIES & WAGES	343,217	342,790	365,000	345,000	370,000
51-510-50-00-5020	OVERTIME	3,636	3,945	12,000	9,000	12,000
	<b>Total: Salaries</b>	<b>\$346,853</b>	<b>\$346,735</b>	<b>\$377,000</b>	<b>\$354,000</b>	<b>\$382,000</b>
<b>Benefits</b>						
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	29,845	32,128	37,500	37,500	39,852
51-510-52-00-5214	FICA CONTRIBUTION	25,761	25,322	28,200	28,200	28,200
51-510-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	103,966
51-510-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	1,210
51-510-52-00-5223	DENTAL INSURANCE	-	-	-	-	7,201
51-510-52-00-5224	VISION INSURANCE	-	-	-	-	829
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	-	-	6,000
51-510-52-00-5231	LIABILITY INSURANCE	-	-	-	-	32,462
	<b>Total: Benefits</b>	<b>\$55,606</b>	<b>\$57,450</b>	<b>\$65,700</b>	<b>\$65,700</b>	<b>\$219,720</b>
<b>Contractual Services</b>						
51-510-54-00-5405	BUILD PROGRAM	-	-	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	824	1,842	2,000	1,000	2,000
51-510-54-00-5415	TRAVEL & LODGING	1,594	390	1,600	1,000	1,600
51-510-54-00-5426	PUBLISHING & ADVERTISING	-	934	1,000	1,172	1,000
51-510-54-00-5429	WATER SAMPLES	2,332	10,265	14,000	14,000	14,000
51-510-54-00-5430	PRINTING & DUPLICATING	2,319	1,164	2,500	500	2,500
51-510-54-00-5440	TELECOMMUNICATIONS	25,827	15,598	24,500	24,500	24,500
51-510-54-00-5445	TREATMENT FACILITY SERVICES	70,428	64,626	-	-	100,000
	<i>Previously included Treatment Facility Supplies</i>					
51-510-54-00-5448	FILING FEES	-	4,123	-	6,200	6,200
	<i>Water Liens - previously included under Pro Svcs</i>					
51-510-54-00-5452	POSTAGE & SHIPPING	16,030	16,716	22,000	16,000	22,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	788	899	1,250	700	1,250
51-510-54-00-5462	PROFESSIONAL SERVICES	3,387	3,695	6,000	7,200	8,800
51-510-54-00-5466	LEGAL SERVICES	-	-	2,000	2,000	2,000
51-510-54-00-5480	UTILITIES	276,289	262,977	304,500	285,000	299,250
	<i>5% Increase per Annum</i>					
51-510-54-00-5483	JULIE SERVICES	2,979	2,422	3,500	4,000	3,500
51-510-54-00-5485	RENTAL & LEASE PURCHASE	-	-	1,000	500	1,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,279	3,855	10,000	10,000	10,000
51-510-54-00-5498	PAYING AGENT FEES	-	1,552	-	1,600	1,600
	<i>Previously included under Pro Svcs</i>					



# United City of Yorkville

## Water Fund

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### WATER OPERATIONS

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2012 Projected	FY 2013 Adopted
51-510-54-00-5499	BAD DEBT	-	10,424	6,000	-	-
	<b>Total: Contractual Services</b>	<b>\$409,076</b>	<b>\$401,482</b>	<b>\$401,850</b>	<b>\$375,372</b>	<b>\$501,200</b>
<b>Supplies</b>						
51-510-56-00-5600	WEARING APPAREL	2,391	2,206	5,000	3,500	4,000
51-510-56-00-5620	OPERATING SUPPLIES	18,788	21,468	20,500	17,500	21,425
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT <i>Trench Shoring</i>	1,093	412	2,000	2,000	4,000
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE <i>Computer Repl - PW Facility &amp; Treatment Plants</i>	-	338	1,600	1,600	6,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES <i>Add'l Cost - Voltage Monitors</i>	157,095	176,761	240,000	230,000	165,000
51-510-56-00-5640	REPAIR & MAINTENANCE	3,284	995	9,500	9,500	9,500
51-510-56-00-5664	METERS & PARTS	51,393	32,136	46,000	30,000	46,000
51-510-56-00-5695	GASOLINE <i>7% Increase per Annum</i>	26,134	30,008	35,700	35,700	38,199
	<b>Total: Supplies</b>	<b>\$260,178</b>	<b>\$264,324</b>	<b>\$360,300</b>	<b>\$329,800</b>	<b>\$294,124</b>
<b>Capital Outlay</b>						
51-510-60-00-6010	IMPROVEMENTS NOT TO BUILDINGS	176,448	-	-	-	-
51-510-60-00-6060	EQUIPMENT <i>Meter Replacements - Radio</i>	-	-	-	-	16,000
51-510-60-00-6079	ROUTE 47 EXPANSION	-	-	96,000	116,000	116,000
	<b>Total: Capital Outlay</b>	<b>\$176,448</b>	<b>\$0</b>	<b>\$96,000</b>	<b>\$116,000</b>	<b>\$132,000</b>
<b>Contingencies</b>						
51-510-70-00-7799	CONTINGENCIES	(66,431)	-	-	-	-
	<b>Total: Contingencies</b>	<b>(\$66,431)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Developer Commitments</b>						
51-510-75-00-7502	GRANDE RESERVE COURT ORDER <i>Final PMT - Nov. 2013</i>	114,944	275,865	275,868	275,868	160,923
	<b>Total: Developer Commitments</b>	<b>\$114,944</b>	<b>\$275,865</b>	<b>\$275,868</b>	<b>\$275,868</b>	<b>\$160,923</b>
<b>Debt Service - 2007A Bond</b>						
51-510-83-00-8000	PRINCIPLE PAYMENT	10,000	10,000	10,000	10,000	10,000
51-510-83-00-8050	INTEREST PAYMENT	124,666	124,266	123,866	123,866	123,454
	<b>Total: Debt Service - 2007A Bond</b>	<b>\$134,666</b>	<b>\$134,266</b>	<b>\$133,866</b>	<b>\$133,866</b>	<b>\$133,454</b>
<b>Debt Service - 2002 Capital Appreciation Debt Certificates</b>						
51-510-85-00-8000	PRINCIPLE PAYMENT	145,000	215,000	285,000	285,000	365,000
51-510-85-00-8050	INTEREST PAYMENT	-	-	-	-	-
	<b>Total: Debt Service - 2002 Cap Apprec</b>	<b>\$145,000</b>	<b>\$215,000</b>	<b>\$285,000</b>	<b>\$285,000</b>	<b>\$365,000</b>

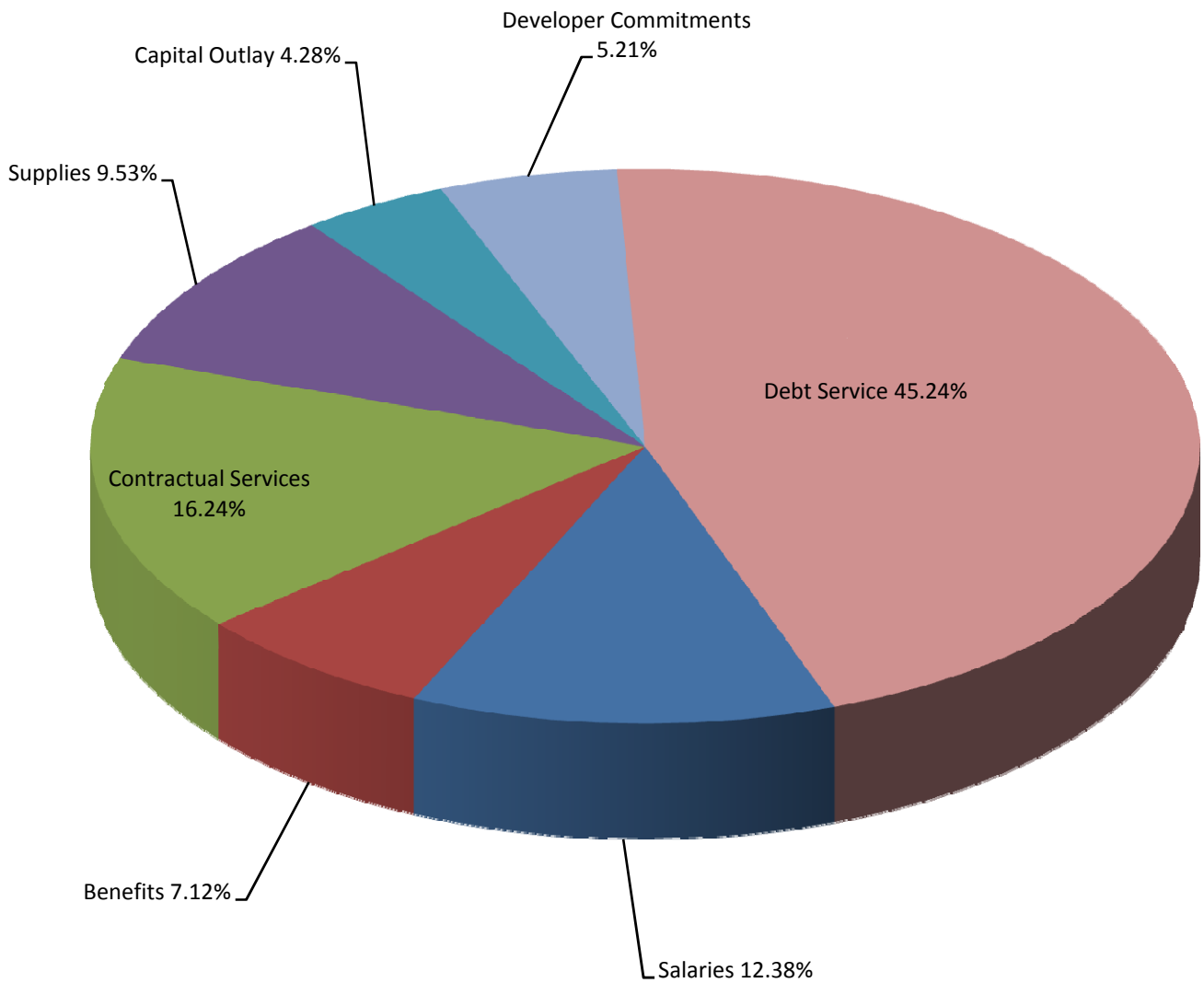
**United City of Yorkville**  
**Water Fund**

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**WATER OPERATIONS**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2012 Projected	FY 2013 Adopted
<b>Debt Service - 2003 Debt Certificates</b>						
51-510-86-00-8000	PRINCIPLE PAYMENT	-	-	-	-	-
51-510-86-00-8050	INTEREST PAYMENT	33,150	33,150	33,150	33,150	33,150
<b>Total:</b>	<b>Debt Service - 2003 Debt Certificate</b>	<b>\$33,150</b>	<b>\$33,150</b>	<b>\$33,150</b>	<b>\$33,150</b>	<b>\$33,150</b>
<b>Debt Service - 2006A Refunding Debt Certificates</b>						
51-510-87-00-8000	PRINCIPLE PAYMENT	10,000	70,000	70,000	70,000	355,000
51-510-87-00-8050	INTEREST PAYMENT	91,706	91,306	88,506	88,506	219,806
<b>Total:</b>	<b>Debt Service - 2006A Refunding</b>	<b>\$101,706</b>	<b>\$161,306</b>	<b>\$158,506</b>	<b>\$158,506</b>	<b>\$574,806</b>
<b>Debt Service - 2005C Bond</b>						
51-510-88-00-8000	PRINCIPLE PAYMENT	80,000	85,000	90,000	90,000	90,000
51-510-88-00-8050	INTEREST PAYMENT	83,500	80,700	77,725	77,725	74,575
<b>Total:</b>	<b>Debt Service - 2005C Bond</b>	<b>\$163,500</b>	<b>\$165,700</b>	<b>\$167,725</b>	<b>\$167,725</b>	<b>\$164,575</b>
<b>Debt Service - IEPA Loan L17-156300</b>						
51-510-89-00-8000	PRINCIPLE PAYMENT	81,451	83,500	85,600	85,600	87,754
51-510-89-00-8050	INTEREST PAYMENT	43,580	41,531	39,430	39,430	37,277
<b>Total:</b>	<b>Debt Service - IL EPA Loan 156300</b>	<b>\$125,031</b>	<b>\$125,031</b>	<b>\$125,030</b>	<b>\$125,030</b>	<b>\$125,031</b>
<b>Other Financing Uses</b>						
51-510-99-00-9901	TRANSFER TO GENERAL	75,569	91,863	91,863	91,863	-
<b>Total:</b>	<b>Other Financing Uses</b>	<b>\$75,569</b>	<b>\$91,863</b>	<b>\$91,863</b>	<b>\$91,863</b>	<b>\$0</b>
<b>Total: WATER OPERATIONS</b>		<b><u>\$2,075,296</u></b>	<b><u>\$2,272,172</u></b>	<b><u>\$2,571,858</u></b>	<b><u>\$2,511,880</u></b>	<b><u>\$3,085,983</u></b>

**United City of Yorkville**  
**Expenses by Category**  
**Water Fund FY 2013 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	*	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**

**Alternate Revenue Source Bond Series 2005C**

Date of Maturity	December 30, 2024	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 982,100</b>
Date of Issuance	September 1, 2005		
Authorized Issue	\$2,000,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 2,159,350</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

### Series 2002 Capital Appreciation Debt Certificates

Date of Maturity	May 1, 2012	<b>Principle Interest Paid-to-Date</b>	<b>\$</b>	<b>4,172,551</b>
Date of Issuance	August 29, 2002			
Authorized Issue	\$2,899,365	<b>Principle &amp; Interest Outstanding</b>	<b>\$</b>	<b>365,000</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**

**Series 2003 Debt Certificates**

Date of Maturity	December 15, 2018	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 4,971,413</b>
Date of Issuance	July 9, 2003		
Authorized Issue	\$4,800,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 972,900</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**

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

Date of Maturity	December 30, 2022	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 672,735</b>
Date of Issuance	March 1, 2007		
Authorized Issue	\$3,020,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 4,102,700</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**

**Series 2006A Refunding Debt Certificates**

Date of Maturity	December 30, 2022	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 623,751</b>
Date of Issuance	December 19, 2006		
Authorized Issue	\$5,555,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 6,784,679</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 Loan L17 - 156300**

Date of Maturity	August 9, 2026	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 583,986</b>
Date of Issuance	November 9, 2006		
Authorized Issue	\$1,886,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 1,812,940</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		

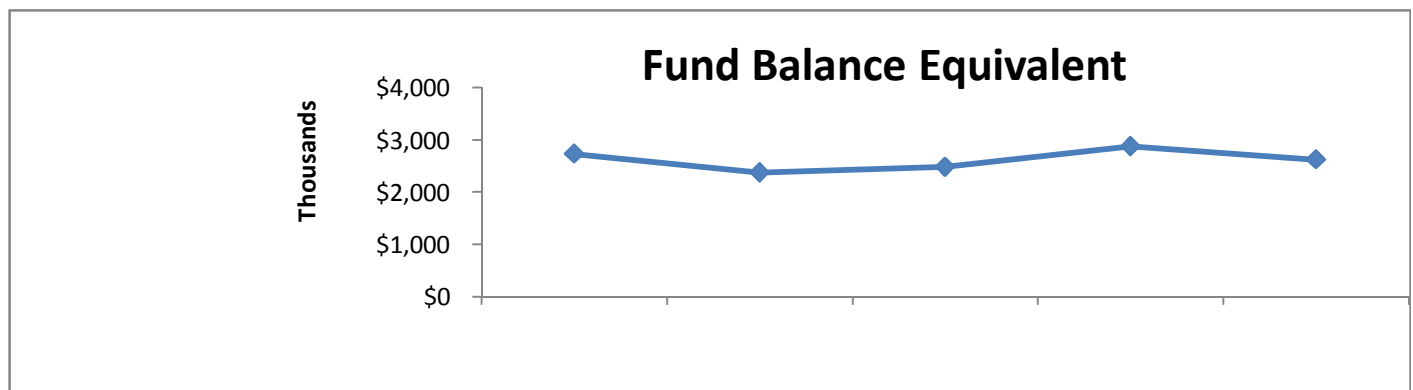
**PRINCIPAL AND INTEREST REQUIREMENTS**

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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Taxes	-	-	1,754,690	1,750,206	263,850
Licenses & Permits	-	-	-	-	-
Charges for Service	1,985,308	1,471,981	1,349,000	1,357,000	1,368,380
Investment Earnings	2,173	1,517	1,800	3,000	3,000
Reimbursements	5,708	4,576	-	155	4,587
<b>Total Revenue</b>	<b>1,993,189</b>	<b>1,478,074</b>	<b>3,105,490</b>	<b>3,110,361</b>	<b>1,639,817</b>
<b>Expenses</b>					
Salaries	265,944	241,621	258,000	236,000	212,000
Benefits	40,633	40,046	45,230	41,000	132,802
Contractual Services	31,505	52,882	54,300	55,000	73,400
Supplies	41,679	51,419	80,000	80,000	65,711
Capital Outlay	-	-	24,600	60,000	60,000
Contingencies	18,356	-	-	-	-
Developer Commitments	30,996	30,996	30,996	30,996	180,996
Debt Service	1,245,738	1,252,597	2,259,955	1,416,415	1,088,013
Other Financing Uses	140,390	165,892	166,908	687,627	82,288
<b>Total Expenses</b>	<b>1,815,241</b>	<b>1,835,453</b>	<b>2,919,989</b>	<b>2,607,038</b>	<b>1,895,210</b>
<b>Surplus (Deficit)</b>	<b>177,948</b>	<b>(357,379)</b>	<b>185,501</b>	<b>503,323</b>	<b>(255,393)</b>
<b>Ending Fund Balance Equivalent</b>	<b>2,735,213</b>	<b>2,377,831</b>	<b>2,482,790</b>	<b>2,881,154</b>	<b>2,625,761</b>
	<i>150.7%</i>	<i>129.6%</i>	<i>85.0%</i>	<i>110.5%</i>	<i>138.5%</i>



	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Personnel</b>					
Full-time Personnel: **					
* Public Works Director	0.33	0.5	0.5	0.5	0.5
Foreman	1.0	1.0	1.0	1.0	1.0
Operator	0.0	0.0	0.0	1.0	1.0
Engineering Tech (Eng Dept)	1.0	1.0	1.0	0.0	0.0
Maintenance Worker I	2.0	2.0	2.0	1.0	1.0
<b>Total Personnel</b>	<b>4.33</b>	<b>4.50</b>	<b>4.50</b>	<b>3.50</b>	<b>3.50</b>

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

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

# United City of Yorkville

## Sewer Fund

52

### SEWER FUND REVENUE

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Taxes</b>						
52-000-40-00-4009	PROPERTY TAXES - 2004B BOND	-	-	258,650	257,989	263,850
52-000-40-00-4013	PROPERTY TAXES - 2005D BOND	-	-	1,385,950	1,382,408	-
52-000-40-00-4014	PROPERTY TAXES - 2008 BOND	-	-	110,090	109,809	-
<b>Total:</b>	<b>Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,754,690</b>	<b>\$1,750,206</b>	<b>\$263,850</b>
<b>Licenses &amp; Permits</b>						
52-000-42-00-4216	BUILD PROGRAM PERMITS	-	-	-	-	-
<b>Total:</b>	<b>Licenses &amp; Permits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>						
52-000-44-00-4435	SEWER MAINTENANCE FEES	723,012	731,743	714,000	714,000	728,280
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS <i>\$200/Permit - Approx. 26 Permits</i>	23,400	4,000	5,000	5,000	5,100
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL <i>\$1,800/Permit - Approx. 20 Permits</i>	60,400	38,000	30,000	38,000	35,000
52-000-44-00-4457	SW CONNECTION FEES - ROB ROY <i>Centex - Final Payment in FY 2013</i>	1,176,889	698,000	600,000	600,000	600,000
52-000-44-00-4465	RIVER CROSSING FEES	-	238	-	-	-
52-000-44-00-4466	LIFT STATION INCOME	(7,499)	-	-	-	-
52-000-44-00-4473	RECAPTURE FEES	9,106	-	-	-	-
<b>Total:</b>	<b>Charges for Services</b>	<b>\$1,985,308</b>	<b>\$1,471,981</b>	<b>\$1,349,000</b>	<b>\$1,357,000</b>	<b>\$1,368,380</b>
<b>Investment Earnings</b>						
52-000-45-00-4500	INVESTMENT EARNINGS	2,173	1,517	1,800	3,000	3,000
<b>Total:</b>	<b>Investment Earnings</b>	<b>\$2,173</b>	<b>\$1,517</b>	<b>\$1,800</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>Reimbursements</b>						
52-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	-	-	4,587
52-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	-	-	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	5,708	4,576	-	155	-
<b>Total:</b>	<b>Reimbursements</b>	<b>\$5,708</b>	<b>\$4,576</b>	<b>\$0</b>	<b>\$155</b>	<b>\$4,587</b>
<b>Total: SEWER FUND REVENUE</b>		<b><u>\$1,993,189</u></b>	<b><u>\$1,478,074</u></b>	<b><u>\$3,105,490</u></b>	<b><u>\$3,110,361</u></b>	<b><u>\$1,639,817</u></b>

# United City of Yorkville

## Sewer Fund

520

### SEWER OPERATIONS

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
52-520-50-00-5010	SALARIES & WAGES	265,495	241,173	256,000	235,000	210,000
52-520-50-00-5020	OVERTIME	449	448	2,000	1,000	2,000
	<b>Total: Salaries</b>	<b>\$265,944</b>	<b>\$241,621</b>	<b>\$258,000</b>	<b>\$236,000</b>	<b>\$212,000</b>
<b>Benefits</b>						
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,340	22,383	25,000	23,000	21,290
52-520-52-00-5214	FICA CONTRIBUTION	19,293	17,663	20,230	18,000	18,000
52-520-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	63,595
52-520-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	537
52-520-52-00-5223	DENTAL INSURANCE	-	-	-	-	4,687
52-520-52-00-5224	VISION INSURANCE	-	-	-	-	532
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	-	-	2,571
52-520-52-00-5231	LIABILITY INSURANCE	-	-	-	-	21,590
	<b>Total: Benefits</b>	<b>\$40,633</b>	<b>\$40,046</b>	<b>\$45,230</b>	<b>\$41,000</b>	<b>\$132,802</b>
<b>Contractual Services</b>						
52-520-54-00-5405	BUILD PROGRAM	-	-	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	-	-	500	100	500
52-520-54-00-5415	TRAVEL & LODGING	-	-	500	100	500
52-520-54-00-5430	PRINTING & DUPLICATING	-	-	-	-	100
52-520-54-00-5440	TELECOMMUNICATIONS	1,282	1,399	1,800	1,800	1,800
52-520-54-00-5444	LIFT STATION SERVICES	5,483	5,623	-	-	15,000
52-520-54-00-5462	PROFESSIONAL SERVICES	4,408	4,022	5,000	5,000	5,000
52-520-54-00-5480	UTILITIES	13,607	21,071	40,000	40,000	42,000
	<i>5% Increase per Annum</i>					
52-520-54-00-5485	RENTAL & LEASE PURCHASE	-	-	1,000	1,000	1,500
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,725	4,908	4,000	4,000	4,000
52-520-54-00-5498	PAYING AGENT FEES	-	-	-	3,000	3,000
	<i>Previously included under Pro Svcs</i>					
52-520-54-00-5499	BAD DEBT	-	15,859	1,500	-	-
	<b>Total: Contractual Services</b>	<b>\$31,505</b>	<b>\$52,882</b>	<b>\$54,300</b>	<b>\$55,000</b>	<b>\$73,400</b>
<b>Supplies</b>						
52-520-56-00-5600	WEARING APPAREL	1,683	1,830	2,500	2,500	2,500
52-520-56-00-5610	OFFICE SUPPLIES	1,565	1,072	2,000	2,000	2,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	2,231	4,747	15,000	25,000	10,000
52-520-56-00-5620	OPERATING SUPPLIES	1,879	1,891	4,500	4,500	4,500
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	641	1,354	2,500	2,500	4,500
	<i>Trenching Equipment</i>					

# United City of Yorkville

## Sewer Fund

520

### SEWER OPERATIONS

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE <i>Replacement Computer</i>	-	879	1,200	1,200	3,000
52-520-56-00-5640	REPAIR & MAINTENANCE	7,611	10,954	25,000	15,000	10,000
52-520-56-00-5695	GASOLINE <i>7% Increase per Annum</i>	26,069	28,692	27,300	27,300	29,211
<b>Total:</b>	<b>Supplies</b>	<b>\$41,679</b>	<b>\$51,419</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$65,711</b>
<b>Capital Outlay</b>						
52-520-60-00-6079	ROUTE 47 EXPANSION	-	-	24,600	60,000	60,000
<b>Total:</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,600</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Contingencies</b>						
52-520-70-00-7799	CONTINGENCIES	18,356	-	-	-	-
<b>Total:</b>	<b>Contingencies</b>	<b>\$18,356</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Developer Commitments</b>						
52-520-75-00-7500	LENNAR - RAIN TREE SEWER RECAPTURE	30,996	30,996	30,996	30,996	30,996
52-520-75-00-7501	WINDETT RIDGE SEWER RECAPTURE	-	-	-	-	150,000
<b>Total:</b>	<b>Developer Commitments</b>	<b>\$30,996</b>	<b>\$30,996</b>	<b>\$30,996</b>	<b>\$30,996</b>	<b>\$180,996</b>
<b>Debt Service - 2004B Bond</b>						
52-520-84-00-8000	PRINCIPLE PAYMENT	145,000	155,000	160,000	160,000	170,000
52-520-84-00-8050	INTEREST PAYMENT	107,288	103,300	98,650	98,650	93,850
<b>Total:</b>	<b>Debt Service - 2004B Bond</b>	<b>\$252,288</b>	<b>\$258,300</b>	<b>\$258,650</b>	<b>\$258,650</b>	<b>\$263,850</b>
<b>Debt Service - 2003 IRBB Debt Certificates</b>						
52-520-90-00-8000	PRINCIPLE PAYMENT	85,000	90,000	95,000	95,000	100,000
52-520-90-00-8050	INTEREST PAYMENT	76,713	73,653	70,143	70,143	66,248
<b>Total:</b>	<b>Debt Service - 2003 IRBB</b>	<b>\$161,713</b>	<b>\$163,653</b>	<b>\$165,143</b>	<b>\$165,143</b>	<b>\$166,248</b>
<b>Debt Service - 2004A Bond</b>						
52-520-91-00-8000	PRINCIPLE PAYMENT	155,000	160,000	170,000	170,000	175,000
52-520-91-00-8050	INTEREST PAYMENT	32,525	28,573	24,093	24,093	18,738
<b>Total:</b>	<b>Debt Service - 2004A Bond</b>	<b>\$187,525</b>	<b>\$188,573</b>	<b>\$194,093</b>	<b>\$194,093</b>	<b>\$193,738</b>
<b>Debt Service - 2011 Refunding Bond</b>						
52-520-92-00-8000	PRINCIPLE PAYMENT	-	-	-	-	-
52-520-92-00-8050	INTEREST PAYMENT	-	-	-	225,354	318,147
<b>Total:</b>	<b>Debt Service - 2011 Refunding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,354</b>	<b>\$318,147</b>
<b>Debt Service - 2005D Bond</b>						
52-520-93-00-8000	PRINCIPLE PAYMENT	-	-	1,000,000	-	-
52-520-93-00-8050	INTEREST PAYMENT <i>Refunded by 2011 Bond in Nov. 2011</i>	385,950	385,950	385,950	332,346	-
<b>Total:</b>	<b>Debt Service - 2005D Bond</b>	<b>\$385,950</b>	<b>\$385,950</b>	<b>\$1,385,950</b>	<b>\$332,346</b>	<b>\$0</b>

# United City of Yorkville

## Sewer Fund

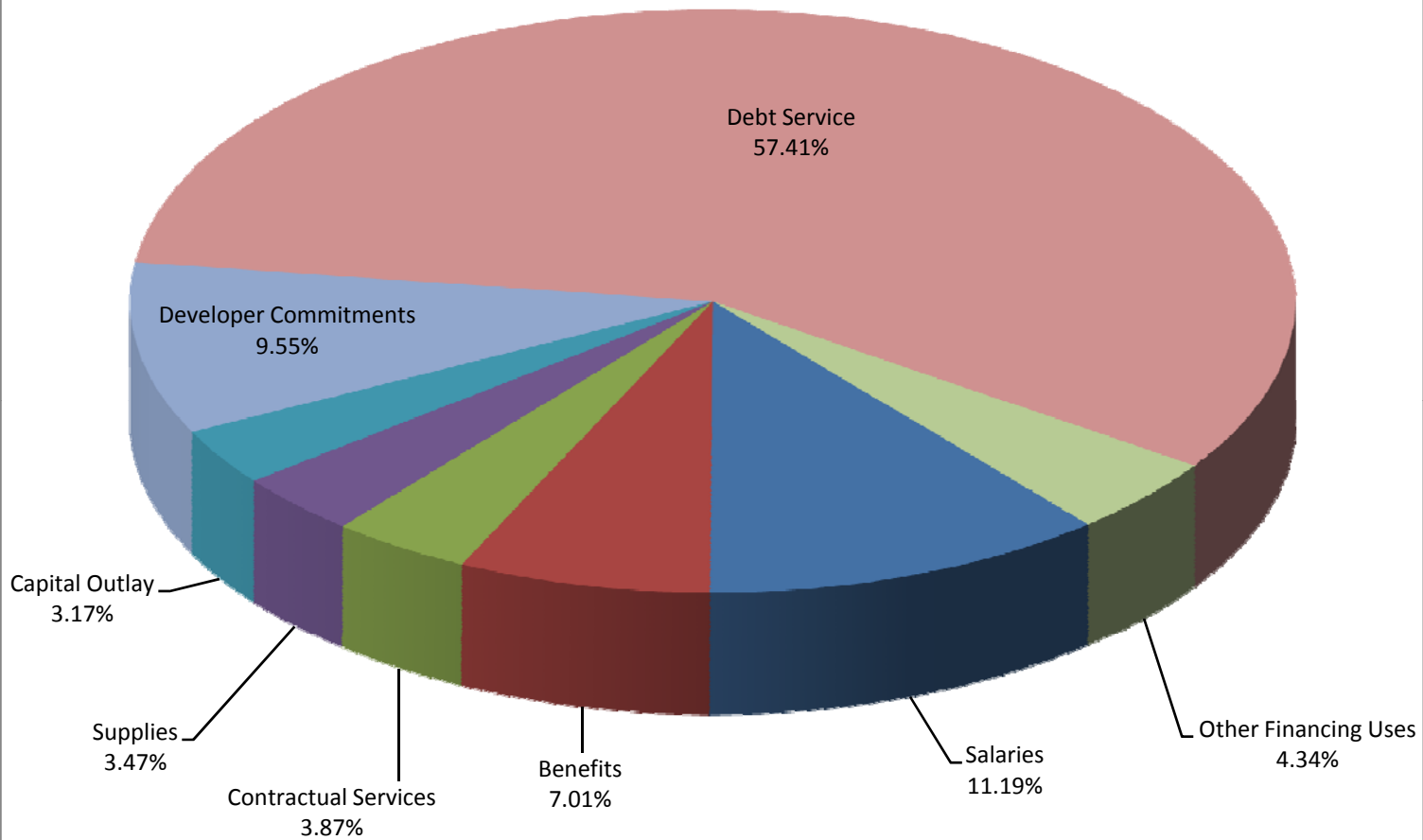
520

### SEWER OPERATIONS

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Debt Service - 2008 Refunding Bond</b>						
52-520-94-00-8000	PRINCIPLE PAYMENT	-	-	-	-	-
52-520-94-00-8050	INTEREST PAYMENT	112,231	110,090	110,090	94,800	-
	<i>Refunded by 2011 Bond in Nov. 2011</i>					
<b>Total:</b>	<b>Debt Service - 2008 Refunding</b>	<b>\$112,231</b>	<b>\$110,090</b>	<b>\$110,090</b>	<b>\$94,800</b>	<b>\$0</b>
<b>Debt Service - IEPA Loan L17-013000</b>						
52-520-95-00-8000	PRINCIPLE PAYMENT	34,125	35,357	36,635	36,635	37,958
52-520-95-00-8050	INTEREST PAYMENT	4,855	3,623	2,344	2,344	1,022
<b>Total:</b>	<b>Debt Service - IEPA Loan 013000</b>	<b>\$38,980</b>	<b>\$38,980</b>	<b>\$38,979</b>	<b>\$38,979</b>	<b>\$38,980</b>
<b>Debt Service - IEPA Loan L17-115300</b>						
52-520-96-00-8000	PRINCIPLE PAYMENT	81,942	84,107	86,329	86,329	88,610
52-520-96-00-8050	INTEREST PAYMENT	25,109	22,944	20,721	20,721	18,440
<b>Total:</b>	<b>Debt Service - IEPA Loan 115300</b>	<b>\$107,051</b>	<b>\$107,051</b>	<b>\$107,050</b>	<b>\$107,050</b>	<b>\$107,050</b>
<b>Other Financing Uses</b>						
52-520-99-00-9901	TRANSFER TO GENERAL	58,640	83,042	83,045	83,045	-
52-520-99-00-9951	TRANSFER TO WATER	81,750	82,850	83,863	83,863	82,288
	<i>One Half the 2005C Debt Service PMT</i>					
52-520-99-00-9999	TRANSFER TO 2011 BOND ESCROW	-	-	-	520,719	-
<b>Total:</b>	<b>Other Financing Uses</b>	<b>\$140,390</b>	<b>\$165,892</b>	<b>\$166,908</b>	<b>\$687,627</b>	<b>\$82,288</b>
<b>Total: SEWER OPERATIONS</b>		<b><u>\$1,815,241</u></b>	<b><u>\$1,835,453</u></b>	<b><u>\$2,919,989</u></b>	<b><u>\$2,607,038</u></b>	<b><u>\$1,895,210</u></b>



**United City of Yorkville**  
**Expenses by Category**  
**Sewer Fund FY 2013 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	782,550	1,234,004
2007 - 2008	469,565	740,672	1,210,237
2008 - 2009	487,768	727,187	1,214,955
2009 - 2010	2,501,067	744,671	3,245,738
2010 - 2011	524,464	728,133	1,252,597
2011 - 2012	11,867,964	709,379	12,577,343
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
	\$ 33,810,887	\$ 10,455,173	\$ 44,266,060

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund**  
**Long-Term Debt Requirements**

**Alternate Revenue Source Bond Series 2011 Refunding**

Date of Maturity	December 30, 2025	<b>Interest Paid-to-Date</b>	<b>\$ 66,281</b>
Date of Issuance	November 10, 2011		
Authorized Issue	\$11,150,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 15,249,384</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
		\$ 11,150,000	\$ 4,165,665	\$ 15,315,665		\$ 2,049,692		\$ 2,115,973

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

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund**  
**Long-Term Debt Requirements**

**Alternate Revenue Source Bond Series 2004B**

Date of Maturity	December 30, 2018	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,853,361</b>
Date of Issuance	March 1, 2004		
Authorized Issue	\$3,500,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 2,953,175</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**

**Alternate Revenue Source Bond Series 2005D**

Date of Refunding	November 10, 2011	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 13,840,745</b>
Date of Issuance	December 6, 2005		
Authorized Issue	\$11,300,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ -</b>
Interest Rate	4.150%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Construct Rob Roy Sewer Interceptor		
	Partially refunded by 2008 Refunding Bond - Remainder fully refunded by the 2011 Refunding Bond		

**PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2006 - 2007	-	500,213	500,213	2006	250,107	2006	250,107
2007 - 2008	-	468,950	468,950	2007	234,475	2007	234,475
2008 - 2009	-	467,336	467,336	2008	233,668	2008	233,668
2009 - 2010	2,000,000 *	385,950	2,385,950	2009	192,975	2009	192,975
2010 - 2011	-	385,950	385,950	2010	192,975	2010	192,975
2011 - 2012	9,300,000 **	332,346	9,632,346	2011	192,975	2011	139,371
2012 - 2013	-	-	-	2012	-	2012	-
2013 - 2014	-	-	-	2013	-	2013	-
2014 - 2015	-	-	-	2014	-	2014	-
2015 - 2016	-	-	-	2015	-	2015	-
	<u>\$ 11,300,000</u>	<u>\$ 2,540,745</u>	<u>\$ 13,840,745</u>		<u>\$ 1,297,175</u>		<u>\$ 1,243,571</u>

\* \$2,000,000 refunded by 2008 Refunding Bond.

\*\* Remaining \$9,300,000 in principle refunded by 2011 Refunding Bond.

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Sewer Fund**

**Long-Term Debt Requirements**

**Alternate Revenue Source Bond Series 2008 Refunding**

Date of Refunding	November 10, 2011	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 2,337,121</b>
Date of Issuance	December 23, 2008		
Authorized Issue	\$2,020,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ -</b>
Interest Rate	5.250%		
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 Series 2005D		
	Refunded in full by the 2011 Refunding Bond		

**PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2009 - 2010	-	112,231	112,231	2009	57,186	2009	55,045
2010 - 2011	-	110,090	110,090	2010	55,045	2010	55,045
2011 - 2012	2,020,000 *	94,800	2,114,800	2011	55,045	2011	39,755
2012 - 2013	-	-	-	2012	-	2012	-
2013 - 2014	-	-	-	2013	-	2013	-
2014 - 2015	-	-	-	2014	-	2014	-
2015 - 2016	-	-	-	2015	-	2015	-
2016 - 2017	-	-	-	2016	-	2016	-
2017 - 2018	-	-	-	2017	-	2017	-
	<u>\$ 2,020,000</u>	<u>\$ 317,121</u>	<u>\$ 2,337,121</u>		<u>\$ 167,276</u>		<u>\$ 149,845</u>

\* \$2,020,000 in remaining principle refunded by 2011 Refunding Bond.

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund**  
**Long-Term Debt Requirements**

**Series 2003 Illinois Rural Bond Bank Debt Certificates**

Date of Maturity	February 1, 2023	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,348,855</b>
Date of Issuance	September 24, 2003		
Authorized Issue	\$2,035,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 1,801,383</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**

**Series 2004A Debt Certificates**

Date of Maturity	December 30, 2014	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,335,555</b>
Date of Issuance	March 1, 2004		
Authorized Issue	\$1,600,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 583,628</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 Loan L17 - 013000**

Date of Maturity	January 25, 2013	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 732,051</b>
Date of Issuance	January 25, 1993		
Authorized Issue	\$549,081	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 38,980</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
	<u>\$ 549,080</u>	<u>\$ 221,951</u>	<u>\$ 771,031</u>		<u>\$ 113,408</u>		<u>\$ 108,537</u>

UNITED CITY OF YORKVILLE, ILLINOIS

**Sewer Fund**  
**Long-Term Debt Requirements**

**IEPA Loan L17 - 115300**

Date of Maturity	September 6, 2019	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 1,322,663</b>
Date of Issuance	November 23, 1999		
Authorized Issue	\$1,656,809	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 802,878</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)		

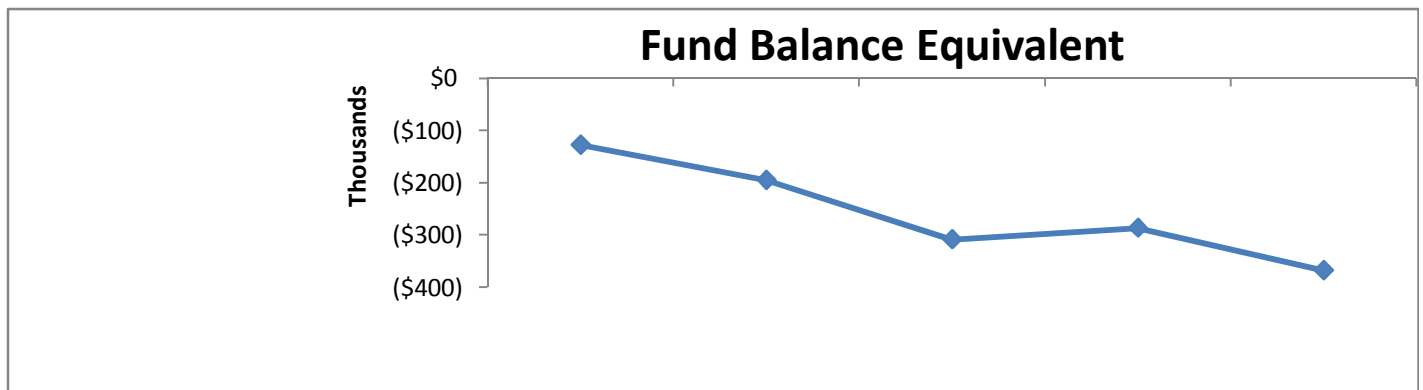
**PRINCIPAL AND INTEREST REQUIREMENTS**

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. A variety of membership options are available to both residents and non-residents. The REC Center houses an indoor track, lap pool, whirlpool, and a variety of cardio and resistance equipment. The facility is also used for programming and events, such as Family Winter Fun Night, Silver Sneakers, open basketball, preschool, 5k runs and sports leagues.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Charges for Service	574,408	608,154	603,500	587,000	607,000
Miscellaneous	8,632	11,864	7,500	7,500	15,500
<b>Total Revenue</b>	<b>583,040</b>	<b>620,018</b>	<b>611,000</b>	<b>594,500</b>	<b>622,500</b>
<b>Expenses</b>					
Salaries	211,086	224,988	232,700	224,140	223,000
Benefits	24,838	28,603	27,708	27,708	29,212
Contractual Services	342,276	384,248	380,580	393,803	408,250
Supplies	55,080	49,451	50,750	40,150	43,171
<b>Total Expenses</b>	<b>633,280</b>	<b>687,290</b>	<b>691,738</b>	<b>685,801</b>	<b>703,633</b>
<b>Surplus (Deficit)</b>	<b>(50,240)</b>	<b>(67,272)</b>	<b>(80,738)</b>	<b>(91,301)</b>	<b>(81,133)</b>
<b>Ending Fund Balance Equivalent</b>	<b>(127,819)</b>	<b>(195,087)</b>	<b>(308,434)</b>	<b>(286,388)</b>	<b>(367,521)</b>
	-20.2%	-28.4%	-44.6%	-41.8%	-52.2%



	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Personnel</b>					
Full-time Personnel: *					
Facility Coordinator	1.0	1.0	1.0	1.0	1.0
Part-time Personnel: **					
Front Desk Staff	11.0	9.0	9.0	9.0	9.0
Janitorial Staff	2.0	2.0	2.0	2.0	2.0
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>3.0</u>
Total Part-Time Personnel	20.0	18.0	18.0	18.0	18.0
<b>Total Personnel</b>	<b>21.0</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>

\* 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) and Rec Center (80) departments are eligible for IMRF benefits at the discretion of the Recreation Superintendent and Interim Director of Parks and Recreation.

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

80

## **RECREATION CENTER FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Charges for Services</b>						
80-000-44-00-4440	PROGRAM FEES	123,073	130,565	125,000	100,000	100,000
80-000-44-00-4441	CONCESSION REVENUE	12,915	14,692	12,500	12,500	12,500
80-000-44-00-4444	MEMBERSHIP FEES	387,975	418,685	410,000	430,000	450,000
80-000-44-00-4445	GUEST FEES	4,303	7,072	3,500	7,000	7,000
80-000-44-00-4446	SWIM CLASS FEES	30,949	27,013	35,000	25,000	25,000
80-000-44-00-4447	PERSONAL TRAINING FEES	12,603	8,055	15,000	10,000	10,000
80-000-44-00-4448	TANNING SESSION FEES	2,590	2,072	2,500	2,500	2,500
	<b>Total: Charges for Services</b>	<b>\$574,408</b>	<b>\$608,154</b>	<b>\$603,500</b>	<b>\$587,000</b>	<b>\$607,000</b>
<b>Miscellaneous</b>						
80-000-48-00-4820	RENTAL INCOME <i>Creative Kernels - 131 E. Hydraulic</i> <i>River City Roasters - 131 E Hydraulic</i>	4,056	7,103	5,000	5,000	13,000
80-000-48-00-4846	SCHOLARSHIPS/DONATIONS	3,176	3,170	2,000	2,000	2,000
80-000-48-00-4850	MISCELLANEOUS INCOME	1,400	1,591	500	500	500
	<b>Total: Miscellaneous</b>	<b>\$8,632</b>	<b>\$11,864</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$15,500</b>
	<b>Total: REC CTR REVENUE</b>	<b><u>\$583,040</u></b>	<b><u>\$620,018</u></b>	<b><u>\$611,000</u></b>	<b><u>\$594,500</u></b>	<b><u>\$622,500</u></b>

# United City of Yorkville

## Recreation Center Fund

800

### RECREATION CENTER EXPENSES

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
80-800-50-00-5010	SALARIES & WAGES	34,068	33,542	34,200	29,140	28,000
80-800-50-00-5015	PART-TIME SALARIES	101,640	96,666	98,000	100,000	100,000
80-800-50-00-5020	OVERTIME	-	-	500	-	-
80-800-50-00-5046	PRE-SCHOOL WAGES	22,644	38,362	35,000	35,000	35,000
80-800-50-00-5052	INSTRUCTORS WAGES	52,734	56,418	65,000	60,000	60,000
	<b>Total: Salaries</b>	<b>\$211,086</b>	<b>\$224,988</b>	<b>\$232,700</b>	<b>\$224,140</b>	<b>\$223,000</b>
<b>Benefits</b>						
80-800-52-00-5212	RETIREMENT PLAN CONTRIBUTION	8,804	11,529	10,000	10,000	10,181
80-800-52-00-5214	FICA CONTRIBUTION	16,034	17,074	17,708	17,708	17,708
80-800-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	1,200
80-800-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	123
	<b>Total: Benefits</b>	<b>\$24,838</b>	<b>\$28,603</b>	<b>\$27,708</b>	<b>\$27,708</b>	<b>\$29,212</b>
<b>Contractual Services</b>						
80-800-54-00-5415	TRAVEL & LODGING	-	-	200	200	200
80-800-54-00-5426	PUBLISHING & ADVERTISING	1,478	732	1,500	1,500	1,500
80-800-54-00-5440	TELECOMMUNICATIONS	2,357	4,379	3,600	3,600	3,600
80-800-54-00-5447	SCHOLARSHIPS	216	389	900	-	-
80-800-54-00-5452	POSTAGE & SHIPPING	180	-	600	600	600
80-800-54-00-5460	DUES AND SUBSCRIPTIONS	89	-	200	200	200
80-800-54-00-5462	PROFESSIONAL SERVICES	22,433	32,851	17,700	20,000	20,000
80-800-54-00-5480	UTILITIES	46,796	55,117	49,000	53,000	55,650
	<i>5% Increase per Annum</i>					
80-800-54-00-5485	RENTAL & LEASE PURCHASE	214,558	215,000	226,500	226,500	236,000
80-800-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	20,012	13,627	21,200	21,200	15,000
80-800-54-00-5496	PROGRAM REFUNDS	7,837	8,473	5,500	5,500	5,500
80-800-54-00-5497	PROPERTY TAX PAYMENT	26,320	53,680	53,680	61,503	70,000
	<b>Total: Contractual Services</b>	<b>\$342,276</b>	<b>\$384,248</b>	<b>\$380,580</b>	<b>\$393,803</b>	<b>\$408,250</b>
<b>Supplies</b>						
80-800-56-00-5606	PROGRAM SUPPLIES	19,119	11,676	17,000	12,000	15,000
80-800-56-00-5607	CONCESSION SUPPLIES	11,615	10,029	6,300	7,000	7,000
80-800-56-00-5610	OFFICE SUPPLIES	2,383	1,730	2,600	2,600	2,600
80-800-56-00-5620	OPERATING SUPPLIES	5,330	4,543	6,200	6,200	6,200
80-800-56-00-5630	SMALL TOOLS & EQUIPMENT	4,100	8,525	6,300	-	-
80-800-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	3,178	3,180	1,000	1,000	1,000
80-800-56-00-5640	REPAIR & MAINTENANCE	9,355	9,768	11,000	11,000	11,000
80-800-56-00-5645	BOOKS & PUBLICATIONS	-	-	50	50	50

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

800

**RECREATION CENTER EXPENSES**

<b>Account</b>	<b>Description</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Budget</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Adopted</b>
80-800-56-00-5695	GASOLINE	-	-	300	300	321
	<i>7% Increase per Annum</i>					
	<b>Total: Supplies</b>	<b>\$55,080</b>	<b>\$49,451</b>	<b>\$50,750</b>	<b>\$40,150</b>	<b>\$43,171</b>
	<b>Total: REC CTR EXPENSES</b>	<b><u>\$633,280</u></b>	<b><u>\$687,290</u></b>	<b><u>\$691,738</u></b>	<b><u>\$685,801</u></b>	<b><u>\$703,633</u></b>

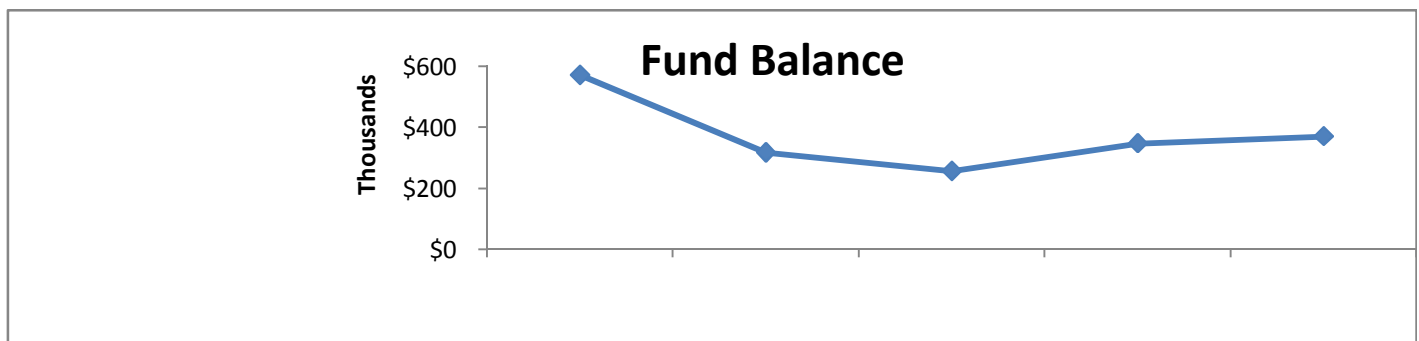
# **LIBRARY FUNDS**



## 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Taxes	1,183,774	1,252,191	675,000	692,476	707,500
Intergovernmental	19,694	24,410	22,200	22,231	22,200
Licenses & Permits	31,100	17,650	8,000	8,000	-
Fines & Forfeits	11,503	14,161	13,000	13,000	13,000
Charges for Service	18,493	17,117	13,000	16,200	17,000
Investment Earnings	1,952	690	250	325	150
Reimbursements	6,181	-	-	-	7,306
Miscellaneous	6,113	7,823	5,500	12,200	8,500
Other Financing Sources	-	-	332,500	332,500	41,978
<b>Total Revenue</b>	<b>1,278,810</b>	<b>1,334,042</b>	<b>1,069,450</b>	<b>1,096,932</b>	<b>817,634</b>
<b>Expenditures</b>					
Salaries	486,675	501,353	434,000	438,000	440,000
Benefits	134,192	143,220	158,425	156,560	218,553
Contractual Services	152,280	183,101	105,100	105,849	111,599
Supplies	164,686	147,408	29,250	33,250	21,750
Contingencies	4,985	6,705	1,000	1,000	1,000
Debt Service	564,050	605,925	-	-	-
Other Financing Uses	-	-	332,500	332,500	1,511
<b>Total Expenditures</b>	<b>1,506,868</b>	<b>1,587,712</b>	<b>1,060,275</b>	<b>1,067,159</b>	<b>794,413</b>
<b>Surplus (Deficit)</b>	<b>(228,058)</b>	<b>(253,670)</b>	<b>9,175</b>	<b>29,773</b>	<b>23,221</b>
<b>Ending Fund Balance</b>	<b>571,002</b>	<b>317,336</b>	<b>256,445</b>	<b>347,109</b>	<b>370,330</b>
	37.9%	20.0%	24.2%	32.5%	46.6%



	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted
<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	30.0	26.0	24.0	24.0
Building Manager	1.0	1.0	1.0	1.0	1.0
Custodian	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>3.0</u>	<u>3.0</u>
Total Part-Time Personnel	35.0	35.0	31.0	28.0	28.0
<b>Total Personnel</b>	<b>40.00</b>	<b>40.00</b>	<b>36.00</b>	<b>33.00</b>	<b>33.00</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 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Taxes</b>						
82-000-40-00-4005	PROPERTY TAXES - LIBRARY	622,624	648,060	675,000	673,145	700,000
82-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	-	-	-	19,331	7,500
	<i>Fox Industrial TIF Surplus</i>					
82-000-40-00-4015	PROPERTY TAXES - DEBT SERVICE	561,150	604,131	-	-	-
	<b>Total: Taxes</b>	<b>\$1,183,774</b>	<b>\$1,252,191</b>	<b>\$675,000</b>	<b>\$692,476</b>	<b>\$707,500</b>
<b>Intergovernmental</b>						
82-000-41-00-4120	PERSONAL PROPERTY TAX	5,139	7,217	5,000	5,000	5,000
82-000-41-00-4170	STATE GRANTS	14,555	17,193	17,200	17,231	17,200
	<i>Library per Capita Grant \$17,200</i>					
	<b>Total: Intergovernmental</b>	<b>\$19,694</b>	<b>\$24,410</b>	<b>\$22,200</b>	<b>\$22,231</b>	<b>\$22,200</b>
<b>Licenses and Permits</b>						
82-000-42-00-4211	DEVELOPMENT FEES - BOOKS	15,550	8,825	8,000	8,000	-
	<i>Moved to Library Capital</i>					
82-000-42-00-4212	DEVELOPMENT FEES - BUILDING	15,550	8,825	-	-	-
	<i>Moved to Library Capital</i>					
	<b>Total: Licenses and Permits</b>	<b>\$31,100</b>	<b>\$17,650</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$0</b>
<b>Fines &amp; Forfeits</b>						
82-000-43-00-4330	LIBRARY FINES	11,503	14,161	13,000	13,000	13,000
	<b>Total: Fines &amp; Forfeits</b>	<b>\$11,503</b>	<b>\$14,161</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>\$13,000</b>
<b>Charges for Services</b>						
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	14,720	13,742	8,000	12,000	12,000
82-000-44-00-4422	COPY FEES	3,773	3,339	3,000	3,200	3,000
82-000-44-00-4440	PROGRAM FEES	-	36	2,000	1,000	2,000
	<b>Total: Charges for Services</b>	<b>\$18,493</b>	<b>\$17,117</b>	<b>\$13,000</b>	<b>\$16,200</b>	<b>\$17,000</b>
<b>Investment Earnings</b>						
82-000-45-00-4500	INVESTMENT EARNINGS	1,952	690	250	325	150
	<b>Total: Investment Earnings</b>	<b>\$1,952</b>	<b>\$690</b>	<b>\$250</b>	<b>\$325</b>	<b>\$150</b>
<b>Reimbursements</b>						
82-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	-	-	6,670
82-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	-	-	636
82-000-46-00-4682	REIMB - INSURANCE	6,181	-	-	-	-
	<b>Total: Reimbursements</b>	<b>\$6,181</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,306</b>
<b>Miscellaneous</b>						
82-000-48-00-4820	RENTAL INCOME	1,239	1,454	1,500	2,500	2,000
82-000-48-00-4824	DVD RENTAL INCOME	-	4,131	4,000	5,000	4,500
82-000-48-00-4832	MEMORIALS	4,451	1,883	-	4,000	2,000

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

82

**LIBRARY OPERATIONS FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
82-000-48-00-4850	MISCELLANEOUS INCOME	-	55	-	700	-
82-000-48-00-4881	SALE OF BOOKS	423	300	-	-	-
	<b>Total:     Miscellaneous</b>	<b>\$6,113</b>	<b>\$7,823</b>	<b>\$5,500</b>	<b>\$12,200</b>	<b>\$8,500</b>
<b>Other Financing Sources</b>						
82-000-49-00-4901	TRANSFER FROM GENERAL <i>For Liability/Unemployment insurance</i>	-	-	332,500	332,500	41,978
	<b>Total:     Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$332,500</b>	<b>\$332,500</b>	<b>\$41,978</b>
	<b>Total: LIBRARY OPS REVENUE</b>	<b><u>\$1,278,810</u></b>	<b><u>\$1,334,042</u></b>	<b><u>\$1,069,450</u></b>	<b><u>\$1,096,932</u></b>	<b><u>\$817,634</u></b>

# United City of Yorkville

## Library Operations Fund

820

### LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Salaries</b>						
82-820-50-00-5010	SALARIES & WAGES	486,675	501,353	241,000	243,000	245,000
82-820-50-00-5015	PART-TIME SALARIES	-	-	193,000	195,000	195,000
	<b>Total: Salaries</b>	<b>\$486,675</b>	<b>\$501,353</b>	<b>\$434,000</b>	<b>\$438,000</b>	<b>\$440,000</b>
<b>Benefits</b>						
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	19,866	21,607	22,500	22,500	26,692
82-820-52-00-5214	FICA CONTRIBUTION	36,691	37,766	40,000	40,000	38,000
82-820-52-00-5216	GROUP HEALTH INSURANCE	70,805	76,487	87,975	86,500	102,877
82-820-52-00-5222	GROUP LIFE INSURANCE	1,240	1,200	1,000	760	1,410
82-820-52-00-5223	DENTAL INSURANCE	4,881	5,451	6,950	6,100	6,826
	<i>Dental &amp; Vision combined in FY 2012 Budget</i>					
82-820-52-00-5224	VISION INSURANCE	709	709	-	700	770
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	-	-	4,286
	<i>Canceled out by General Fund Transfer</i>					
82-820-52-00-5231	LIABILITY INSURANCE	-	-	-	-	37,692
	<i>Canceled out by General Fund Transfer</i>					
	<b>Total: Benefits</b>	<b>\$134,192</b>	<b>\$143,220</b>	<b>\$158,425</b>	<b>\$156,560</b>	<b>\$218,553</b>
<b>Contractual Services</b>						
82-820-54-00-5412	TRAINING & CONFERENCES	358	949	-	-	-
82-820-54-00-5415	TRAVEL & LODGING	566	593	500	500	500
82-820-54-00-5423	PUBLIC RELATIONS	663	112	-	-	-
82-820-54-00-5426	PUBLISHING & ADVERTISING	29	130	100	100	100
82-820-54-00-5440	TELECOMMUNICATIONS	5,198	9,055	8,500	8,500	8,500
82-820-54-00-5452	POSTAGE & SHIPPING	1,738	2,104	2,000	2,000	1,000
82-820-54-00-5460	DUES & SUBSCRIPTIONS	18,046	11,290	14,000	14,000	14,000
	<i>Database \$7,000</i>					
	<i>Subscriptions \$7,000</i>					
82-820-54-00-5462	PROFESSIONAL SERVICES	20,090	31,824	29,000	29,000	29,000
82-820-54-00-5466	LEGAL SERVICES	2,125	4,175	2,000	2,000	2,000
82-820-54-00-5468	AUTOMATION	24,973	48,567	30,000	30,000	35,000
82-820-54-00-5480	UTILITIES	12,009	11,484	15,000	15,000	15,750
	<i>5% Increase per Annum</i>					
82-820-54-00-5485	RENTAL & LEASE PURCHASE	2,442	1,007	-	-	-
82-820-54-00-5489	BUILDING - DEVELOPMENT FEES	16,171	33,423	-	-	-
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	47,872	28,388	4,000	4,000	5,000
82-820-54-00-5498	PAYING AGENT FEES	-	-	-	749	749
	<i>Previously included under Professional Services</i>					
	<b>Total: Contractual Services</b>	<b>\$152,280</b>	<b>\$183,101</b>	<b>\$105,100</b>	<b>\$105,849</b>	<b>\$111,599</b>

# United City of Yorkville

## Library Operations Fund

820

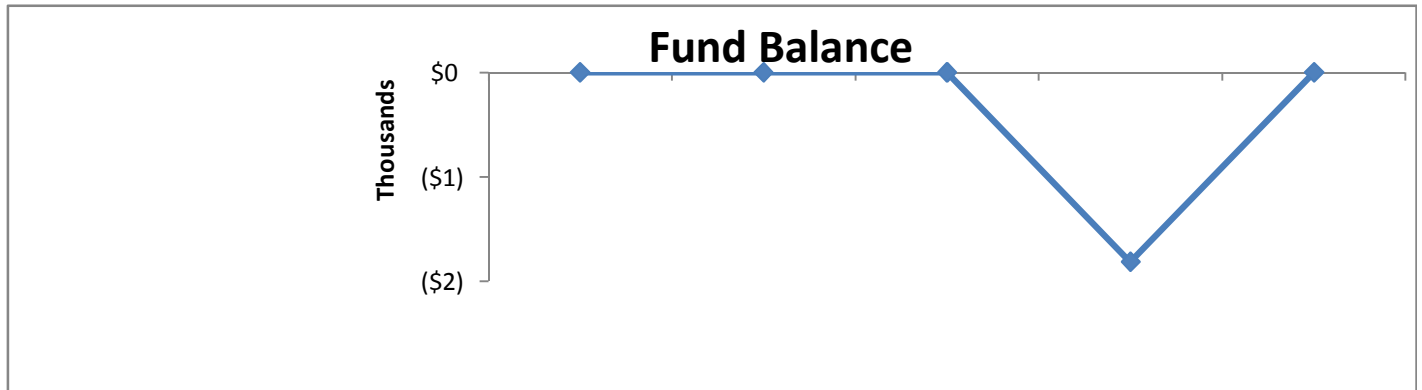
### LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Supplies</b>						
82-820-56-00-5610	OFFICE SUPPLIES	13,889	8,784	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLIES	11,104	6,995	9,000	9,000	7,500
	<i>Custodial Supplies</i>					
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	4,276	7,637	-	-	-
82-820-56-00-5640	REPAIR & MAINTENANCE	2,506	2,180	-	-	-
82-820-56-00-5671	LIBRARY PROGRAMMING	10,137	8,172	2,000	2,000	2,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	1,113	93	-	-	-
82-820-56-00-5680	ADULT BOOKS	20,213	30,312	-	-	-
82-820-56-00-5681	JUVENILE BOOKS	40,325	40,713	-	-	-
82-820-56-00-5682	REFERENCE BOOKS	24,097	11,394	-	-	-
82-820-56-00-5683	AUDIO BOOKS	8,176	9,526	-	-	-
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	2,963	2,122	-	-	-
82-820-56-00-5685	DVD'S	4,750	7,715	2,000	2,000	2,000
82-820-56-00-5686	BOOKS - DEVELOPMENT FEES	16,638	9,343	8,000	8,000	-
	<i>Moved to Library Capital</i>					
82-820-56-00-5698	MEMORIALS & GIFTS	4,416	1,622	-	4,000	2,000
	<i>Ties to Memorial &amp; Gift Revenue</i>					
82-820-56-00-5699	MISCELLANEOUS	83	800	250	250	250
<b>Total:</b>	<b>Supplies</b>	<b>\$164,686</b>	<b>\$147,408</b>	<b>\$29,250</b>	<b>\$33,250</b>	<b>\$21,750</b>
<b>Contingencies</b>						
82-820-70-00-7799	CONTINGENCIES	4,985	6,705	1,000	1,000	1,000
<b>Total:</b>	<b>Contingencies</b>	<b>\$4,985</b>	<b>\$6,705</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Debt Service - 2005B Bond</b>						
82-820-83-00-8000	PRINCIPLE PAYMENT	25,000	75,000	-	-	-
82-820-83-00-8050	INTEREST PAYMENT	320,125	319,125	-	-	-
	<i>Moved to Libray Debt Service Fund</i>					
<b>Total:</b>	<b>Debt Service - 2005B Bond</b>	<b>\$345,125</b>	<b>\$394,125</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	150,000	-	-	-
82-820-84-00-8050	INTEREST PAYMENT	68,925	61,800	-	-	-
	<i>Moved to Libray Debt Service Fund</i>					
<b>Total:</b>	<b>Debt Service - 2006 Bond</b>	<b>\$218,925</b>	<b>\$211,800</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
82-820-99-00-9984	TRANSFER TO LIBRARY CAPITAL	-	-	332,500	332,500	-
<b>Total:</b>	<b>Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$332,500</b>	<b>\$332,500</b>	<b>\$1,511</b>
<b>Total: LIBRARY EXPENDITURES</b>		<b><u>\$1,506,868</u></b>	<b><u>\$1,587,712</u></b>	<b><u>\$1,060,275</u></b>	<b><u>\$1,067,159</u></b>	<b><u>\$794,413</u></b>

## 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Taxes	-	-	720,800	718,839	795,488
Investment Earnings	-	-	-	150	300
Other Financing Sources	-	-	-	-	1,511
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>720,800</b>	<b>718,989</b>	<b>797,299</b>
<b>Expenditures</b>					
Debt Service	-	-	720,800	720,800	795,488
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>720,800</b>	<b>720,800</b>	<b>795,488</b>
<b>Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,811)</b>	<b>1,811</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,811)</b>	<b>0</b>



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

83

**LIBRARY DEBT SERVICE FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Taxes</b>						
83-000-40-00-4015	PROPERTY TAXES - DEBT SERVICE	-	-	720,800	718,839	795,488
	<b>Total: Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$720,800</b>	<b>\$718,839</b>	<b>\$795,488</b>
<b>Investment Earnings</b>						
83-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	150	300
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150</b>	<b>\$300</b>
<b>Other Financing Sources</b>						
83-000-49-00-4982	TRANSFER FROM LIBRARY OPS	-	-	-	-	1,511
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,511</b>
	<b>Total: LIBRARY D/S FUND REVENUE</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$720,800</u></b>	<b><u>\$718,989</u></b>	<b><u>\$797,299</u></b>



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

830

**LIBRARY DEBT SERVICE FUND EXPENDITURES**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Debt Service - 2005B Bond</b>						
83-830-83-00-8000	PRINCIPLE PAYMENT	-	-	175,000	175,000	290,000
83-830-83-00-8050	INTEREST PAYMENT	-	-	316,125	316,125	309,125
	<b>Total: Debt Service - 2005B Bond</b>	<b>\$0</b>	<b>\$0</b>	<b>\$491,125</b>	<b>\$491,125</b>	<b>\$599,125</b>
<b>Debt Service - 2006 Bond</b>						
83-830-84-00-8000	PRINCIPLE PAYMENT	-	-	175,000	175,000	150,000
83-830-84-00-8050	INTEREST PAYMENT	-	-	54,675	54,675	46,363
	<b>Total: Debt Service - 2006 Bond</b>	<b>\$0</b>	<b>\$0</b>	<b>\$229,675</b>	<b>\$229,675</b>	<b>\$196,363</b>
	<b>Total: LIBRARY D/S EXPENDITURES</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$720,800</u></b>	<b><u>\$720,800</u></b>	<b><u>\$795,488</u></b>

**UNITED CITY OF YORKVILLE, ILLINOIS****Library Debt Service Summary Schedule****PRINCIPAL AND INTEREST REQUIREMENTS  
FISCAL YEARS 2007 - 2025**

Fiscal Year	Principal	Interest	Totals
2006 - 2007	-	454,035	454,035
2007 - 2008	-	421,935	421,935
2008 - 2009	75,000	392,425	467,425
2009 - 2010	175,000	389,050	564,050
2010 - 2011	225,000	380,925	605,925
2011 - 2012	350,000	370,800	720,800
2012 - 2013	440,000	355,488	795,488
2013 - 2014	435,000	336,763	771,763
2014 - 2015	450,000	318,613	768,613
2015 - 2016	485,000	300,238	785,238
2016 - 2017	510,000	280,463	790,463
2017 - 2018	535,000	259,688	794,688
2018 - 2019	590,000	237,913	827,913
2019 - 2020	625,000	210,563	835,563
2020 - 2021	680,000	181,594	861,594
2021 - 2022	725,000	150,050	875,050
2022 - 2023	765,000	116,426	881,426
2023 - 2024	825,000	80,088	905,088
2024 - 2025	860,000	40,900	900,900
	<b>\$ 8,750,000</b>	<b>\$ 5,277,957</b>	<b>\$ 14,027,957</b>

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Library Fund  
Long-Term Debt Requirements**

**General Obligation Bond Series 2005B**

Date of Maturity	December 30, 2024	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 2,351,660</b>
Date of Issuance	August 11, 2005		
Authorized Issue	\$7,250,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 9,497,507</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	335,000	297,525	632,525	2013	148,763	2013	148,763
2014 - 2015	400,000	284,125	684,125	2014	142,063	2014	142,063
2015 - 2016	435,000	268,125	703,125	2015	134,063	2015	134,063
2016 - 2017	460,000	250,725	710,725	2016	125,363	2016	125,363
2017 - 2018	485,000	232,325	717,325	2017	116,163	2017	116,163
2018 - 2019	540,000	212,925	752,925	2018	106,463	2018	106,463
2019 - 2020	575,000	187,950	762,950	2019	93,975	2019	93,975
2020 - 2021	605,000	161,356	766,356	2020	80,678	2020	80,678
2021 - 2022	650,000	133,375	783,375	2021	66,688	2021	66,688
2022 - 2023	690,000	103,313	793,313	2022	51,657	2022	51,657
2023 - 2024	725,000	70,538	795,538	2023	35,269	2023	35,269
2024 - 2025	760,000	36,100	796,100	2024	18,050	2024	18,050
	<u>\$ 7,250,000</u>	<u>\$ 4,599,167</u>	<u>\$ 11,849,167</u>		<u>\$ 2,366,039</u>		<u>\$ 2,233,129</u>

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Library Fund  
Long-Term Debt Requirements**

**General Obligation Bond Series 2006**

Date of Maturity	December 30, 2024	<b>Principle &amp; Interest Paid-to-Date</b>	<b>\$ 882,510</b>
Date of Issuance	August 1, 2006		
Authorized Issue	\$1,500,000	<b>Principle &amp; Interest Outstanding</b>	<b>\$ 1,296,280</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		

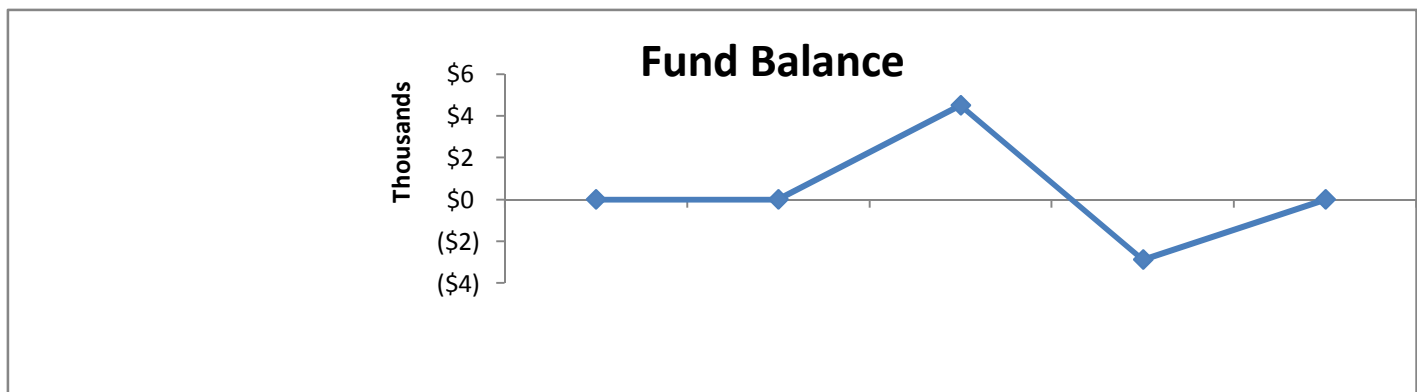
**PRINCIPAL AND INTEREST REQUIREMENTS**

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>

## 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, audiobooks, compact disks, magazines, vehicles or other such equipment.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget
<b>Revenue</b>					
Licenses & Permits	-	-	8,000	8,000	16,250
Investment Earnings	-	-	500	70	100
Other Financing Sources	-	-	332,500	332,519	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>341,000</b>	<b>340,589</b>	<b>16,350</b>
<b>Expenditures</b>					
Supplies	-	-	-	-	13,474
Capital Outlay	-	-	4,000	10,965	-
Other Financing Uses	-	-	332,500	332,500	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>336,500</b>	<b>343,465</b>	<b>13,474</b>
<b>Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>(2,876)</b>	<b>2,876</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>4,500</b>	<b>(2,876)</b>	<b>0</b>



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

84

**LIBRARY CAPITAL FUND REVENUE**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<b>Licenses and Permits</b>						
84-000-42-00-4214	DEVELOPMENT FEES	-	-	8,000	8,000	16,250
	<b>Total: Licenses and Permits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$16,250</b>
<b>Investment Earnings</b>						
84-000-45-00-4500	INVESTMENT EARNINGS	-	-	500	70	100
	<b>Total: Investment Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$70</b>	<b>\$100</b>
<b>Other Financing Sources</b>						
84-000-49-00-4982	TRANSFER FROM LIBRARY OPS	-	-	332,500	332,519	-
	<b>Total: Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$332,500</b>	<b>\$332,519</b>	<b>\$0</b>
	<b>Total: LIBRARY CAPITAL REVENUE</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$341,000</u></b>	<b><u>\$340,589</u></b>	<b><u>\$16,350</u></b>

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

840

**LIBRARY CAPITAL FUND EXPENDITURES**

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted
<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	-	-	-	-	-
84-840-56-00-5686	BOOKS	-	-	-	-	13,474
	<b>Total: Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,474</b>
<b>Capital Outlay</b>						
84-840-60-00-6020	BUILDING & STRUCTURES	-	-	4,000	10,965	-
	<b>Total: Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$10,965</b>	<b>\$0</b>
<b>Other Financing Uses</b>						
84-840-99-00-9901	TRANSFER TO GENERAL	-	-	332,500	332,500	-
	<b>Total: Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$332,500</b>	<b>\$332,500</b>	<b>\$0</b>
	<b>Total: LIBRARY CAPITAL EXPENDITURES</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$336,500</u></b>	<b><u>\$343,465</u></b>	<b><u>\$13,474</u></b>

# **LONG-TERM OPERATING & CAPITAL PLAN**



**United City of Yorkville**  
**Revenue Budget Summary - All Funds**  
**Fiscal Years 2010 - 2017**

FUND	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<u>General Fund</u>	11,007,428	11,517,961	11,823,874	12,189,289	12,311,109	12,523,106	12,704,970	12,871,879	13,051,951
<u>Special Revenue Funds</u>									
Motor Fuel Tax	473,204	687,269	1,011,000	527,669	454,547	455,350	455,350	455,350	455,350
Parks and Recreation	1,517,079	1,367,262	1,175,710	1,175,042	1,451,447	1,445,370	1,476,253	1,511,242	1,552,359
Land Cash	269,147	474,639	420,500	420,500	420,500	166,500	23,000	423,000	23,000
Fox Industrial TIF	216,722	228,359	-	259,327	-	-	-	-	-
Countryside TIF	14,473	9,506	10,250	6,788	6,500	6,500	6,500	6,500	6,500
Downtown TIF	88,550	75,362	88,550	67,957	70,150	70,150	70,150	70,150	70,150
Fox Hill SSA	19,897	19,894	3,786	3,791	3,786	4,165	4,581	5,039	5,543
Sunflower SSA	13,871	13,871	7,530	7,540	7,531	8,284	9,113	10,024	11,026
<u>Debt Service Fund</u>	489,922	430,429	427,919	507,167	427,144	329,479	330,879	325,976	337,879
<u>Capital Project Funds</u>									
Municipal Building	9,750	20,700	5,250	6,000	5,250	5,250	5,250	5,250	5,250
Parks and Recreation Capital	51,873	9,249	2,830	13,602	43,500	53,500	3,500	3,500	3,500
Police Capital	41,797	37,929	21,500	35,590	29,200	29,200	29,200	29,200	29,200
Public Works Capital	48,008	37,280	35,900	34,988	53,500	53,500	53,500	53,500	53,500
City-Wide Capital	174,800	321,803	416,600	197,763	1,303,732	405,900	4,960,343	899,443	879,043
<u>Enterprise Funds</u>									
Water	1,960,780	2,628,534	2,694,979	2,743,213	2,801,379	2,835,251	2,828,778	2,699,434	2,700,453
Sewer	1,993,189	1,478,074	3,105,490	3,110,361	1,639,817	2,651,956	2,525,271	2,526,321	2,526,112
Recreation Center	583,040	620,018	611,000	594,500	622,500	-	-	-	-
<u>Library Funds</u>									
Library Operations	1,278,810	1,334,042	1,069,450	1,096,932	817,634	837,877	865,774	893,849	922,115
Library Debt Service	-	-	720,800	718,989	797,299	772,063	768,913	785,538	790,763
Library Capital	-	-	341,000	340,589	16,350	16,350	16,350	16,350	16,350
<b>TOTAL REVENUES</b>	<b>20,252,340</b>	<b>21,312,181</b>	<b>23,993,918</b>	<b>24,057,597</b>	<b>23,282,875</b>	<b>22,669,751</b>	<b>27,137,675</b>	<b>23,591,545</b>	<b>23,440,044</b>

**United City of Yorkville**  
**Expenditure Budget Summary - All Funds**  
**Fiscal Years 2010 - 2017**

FUND	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<u>General Fund</u>	12,718,566	11,296,930	11,059,992	11,252,537	11,379,867	12,486,727	13,013,675	13,867,387	14,079,252
<u>Special Revenue Funds</u>									
Motor Fuel Tax	368,519	452,490	661,000	583,500	573,860	478,006	442,990	458,863	475,690
Parks and Recreation	1,435,819	1,160,854	1,189,210	1,165,645	1,506,767	1,465,839	1,488,742	1,513,818	1,541,283
Land Cash	307,057	259,839	301,084	301,084	323,825	213,000	356,850	63,000	13,000
Fox Industrial TIF	79,013	81,922	-	829,117	-	-	-	-	-
Countryside TIF	308,867	308,716	307,543	307,518	306,043	304,113	306,898	304,098	306,098
Downtown TIF	1,832	1,896	536,840	41,500	41,500	41,500	41,500	41,500	41,500
Fox Hill SSA	4,011	4,178	3,804	4,300	4,500	4,500	4,603	4,603	4,603
Sunflower SSA	8,782	8,136	9,078	7,000	9,986	10,985	10,985	10,985	10,985
<u>Debt Service Fund</u>	482,294	429,404	428,669	428,669	505,370	328,554	329,954	330,954	336,554
<u>Capital Project Funds</u>									
Municipal Building	57,200	-	-	-	-	-	-	-	-
Parks and Recreation Capital	10,773	24,658	123,500	33,500	52,500	52,500	2,500	2,500	2,500
Police Capital	7,363	53,265	54,000	95,000	60,000	43,000	43,000	43,000	43,000
Public Works Capital	86,295	86,344	92,595	92,595	169,795	125,795	125,795	94,795	94,795
City-Wide Capital	100,000	302,773	360,000	129,147	1,040,500	405,900	5,292,843	899,443	879,043
<u>Enterprise Funds</u>									
Water	2,075,296	2,272,172	2,571,858	2,511,880	3,085,983	2,703,561	2,732,109	2,762,089	2,803,696
Sewer	1,815,241	1,835,453	2,919,989	2,607,038	1,895,210	2,645,004	2,747,161	2,574,744	2,593,390
Recreation Center	633,280	687,290	691,738	685,801	703,633	53,500	-	-	-
<u>Library Fund</u>									
Library Operations	1,506,868	1,587,712	1,060,275	1,067,159	794,413	805,323	820,711	837,504	855,827
Library Debt Service	-	-	720,800	720,800	795,488	771,763	768,613	785,238	790,463
Library Capital	-	-	336,500	343,465	13,474	16,350	16,350	16,350	16,350
<b>TOTAL EXPENDITURES</b>	<b>22,007,076</b>	<b>20,854,032</b>	<b>23,428,475</b>	<b>23,207,255</b>	<b>23,262,714</b>	<b>22,955,920</b>	<b>28,545,279</b>	<b>24,610,871</b>	<b>24,888,029</b>

**United City of Yorkville**  
**Fund Balance History**  
**Fiscal Years 2010 - 2017**

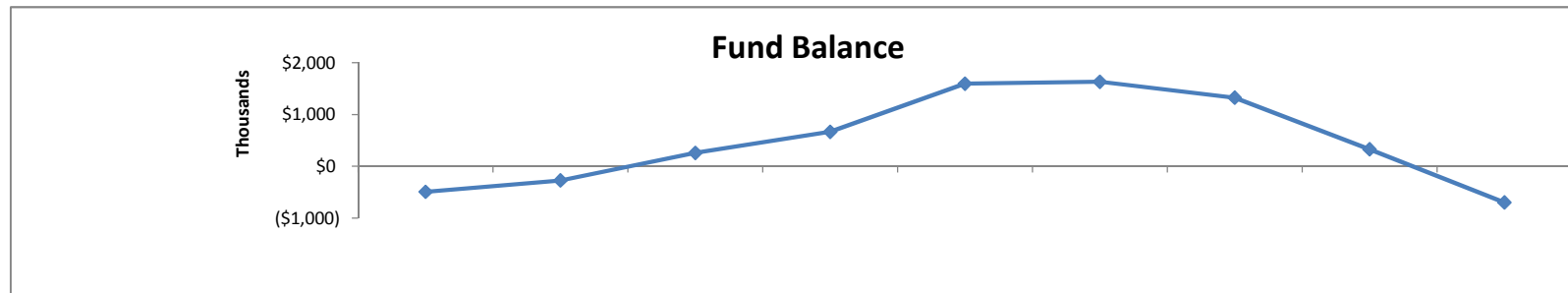
FUND	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<u>General Fund</u>	(492,939)	(271,900)	258,636	664,852	1,596,094	1,632,473	1,323,768	328,260	(699,041)
<u>Special Revenue Funds</u>									
Motor Fuel Tax	405,618	640,399	776,755	584,568	465,255	442,599	454,959	451,446	431,106
Parks and Recreation	25,151	231,558	(33,500)	240,955	185,635	165,166	152,677	150,101	161,177
Land Cash	(603,425)	(388,625)	(312,230)	(269,209)	(172,534)	(219,034)	(552,884)	(192,884)	(182,884)
Fox Industrial TIF	423,351	569,790	-	-	-	-	-	-	-
Countryside TIF	2,477,758	2,178,550	1,883,380	1,877,820	1,578,277	1,280,664	980,266	682,668	383,070
Downtown TIF	136,294	209,760	(238,134)	236,217	264,867	293,517	322,167	350,817	379,467
Fox Hill SSA	2,226	17,942	18,316	17,433	16,719	16,384	16,362	16,798	17,738
Sunflower SSA	6,188	11,922	10,980	12,462	10,007	7,306	5,434	4,473	4,514
<u>Debt Service Fund</u>	7,628	8,653	7,778	87,151	8,925	9,850	10,775	5,797	7,122
<u>Capital Project Funds</u>									
Municipal Building	(607,724)	(587,024)	(580,474)	(581,024)	(575,774)	(570,524)	(565,274)	(560,024)	(554,774)
Parks and Recreation Capital	66,852	51,443	(76,369)	31,545	22,545	23,545	24,545	25,545	26,545
Police Capital	210,284	194,947	134,647	135,537	104,737	90,937	77,137	63,337	49,537
Public Works Capital	157,807	108,743	45,542	51,136	(65,159)	(137,454)	(209,749)	(251,044)	(292,339)
City-Wide Capital	(18,378)	652	51,537	69,268	332,500	332,500	-	-	-
<u>Enterprise Funds *</u>									
Water	339,359	695,723	683,405	927,056	642,452	774,142	870,811	808,156	704,913
Sewer	2,735,213	2,377,831	2,482,790	2,881,154	2,625,761	2,632,713	2,410,823	2,362,400	2,295,122
Recreation Center	(127,819)	(195,087)	(308,434)	(286,388)	(367,521)	(421,021)	(421,021)	(421,021)	(421,021)
<u>Library Funds</u>									
Library Operations	571,002	317,336	256,445	347,109	370,330	402,884	447,947	504,292	570,580
Library Debt Service	-	-	-	(1,811)	-	300	600	900	1,200
Library Capital	-	-	4,500	(2,876)	-	-	-	-	-
<b>Totals</b>	<b>5,714,446</b>	<b>6,172,613</b>	<b>5,065,570</b>	<b>7,022,955</b>	<b>7,043,116</b>	<b>6,756,947</b>	<b>5,349,343</b>	<b>4,330,017</b>	<b>2,882,032</b>

\* Fund Balance Equivalency

## 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Taxes	6,794,540	7,230,149	7,514,504	7,827,943	8,788,433	8,977,959	9,124,278	9,261,483	9,400,602
Intergovernmental	1,652,385	1,791,792	1,738,496	1,749,303	1,759,600	1,775,224	1,796,004	1,811,942	1,833,039
Licenses & Permits	259,850	241,752	165,650	166,800	169,300	169,300	169,300	169,300	169,300
Fines & Forfeits	199,140	201,236	215,000	174,750	201,000	201,000	201,000	201,000	201,000
Charges for Service	1,252,904	1,302,474	1,303,932	1,330,200	1,178,784	1,180,299	1,181,829	1,183,375	1,184,936
Investment Earnings	62,043	1,747	2,000	5,000	3,100	3,100	3,100	3,100	3,100
Reimbursements	424,704	484,593	340,800	397,251	199,892	205,224	216,459	228,679	246,974
Miscellaneous	17,204	28,861	16,000	10,550	11,000	11,000	13,000	13,000	13,000
Other Financing Sources	344,658	235,357	527,492	527,492	-	-	-	-	-
<b>Total Revenue</b>	<b>11,007,428</b>	<b>11,517,961</b>	<b>11,823,874</b>	<b>12,189,289</b>	<b>12,311,109</b>	<b>12,523,106</b>	<b>12,704,970</b>	<b>12,871,879</b>	<b>13,051,951</b>
<b>Expenditures</b>									
Salaries	4,051,113	3,517,151	3,278,395	3,239,473	3,371,895	3,313,895	3,363,895	3,413,895	3,463,895
Benefits	2,322,050	2,446,452	2,507,632	2,465,119	2,327,040	2,534,719	2,699,571	2,927,557	3,119,928
Contractual Services	4,437,998	3,470,156	3,615,103	3,909,127	3,840,120	3,787,295	4,005,510	4,095,300	4,132,251
Supplies	239,294	271,393	300,295	288,793	274,151	282,866	298,145	308,028	320,559
Capital Outlay	7,364	-	-	-	-	-	-	-	-
Contingencies	16,153	75,000	64,617	52,075	50,000	50,000	50,000	50,000	50,000
Other Financing Uses	1,644,594	1,516,778	1,293,950	1,297,950	1,516,661	2,517,952	2,596,554	3,072,607	2,992,619
<b>Total Expenditures</b>	<b>12,718,566</b>	<b>11,296,930</b>	<b>11,059,992</b>	<b>11,252,537</b>	<b>11,379,867</b>	<b>12,486,727</b>	<b>13,013,675</b>	<b>13,867,387</b>	<b>14,079,252</b>
Surplus (Deficit)	(1,711,138)	221,031	763,882	936,752	931,242	36,379	(308,705)	(995,508)	(1,027,301)
<b>Ending Fund Balance</b>	<b>(492,939)</b>	<b>(271,900)</b>	<b>258,636</b>	<b>664,852</b>	<b>1,596,094</b>	<b>1,632,473</b>	<b>1,323,768</b>	<b>328,260</b>	<b>(699,041)</b>
	-3.88%	-2.41%	2.34%	5.91%	14.03%	13.07%	10.17%	2.37%	-4.97%



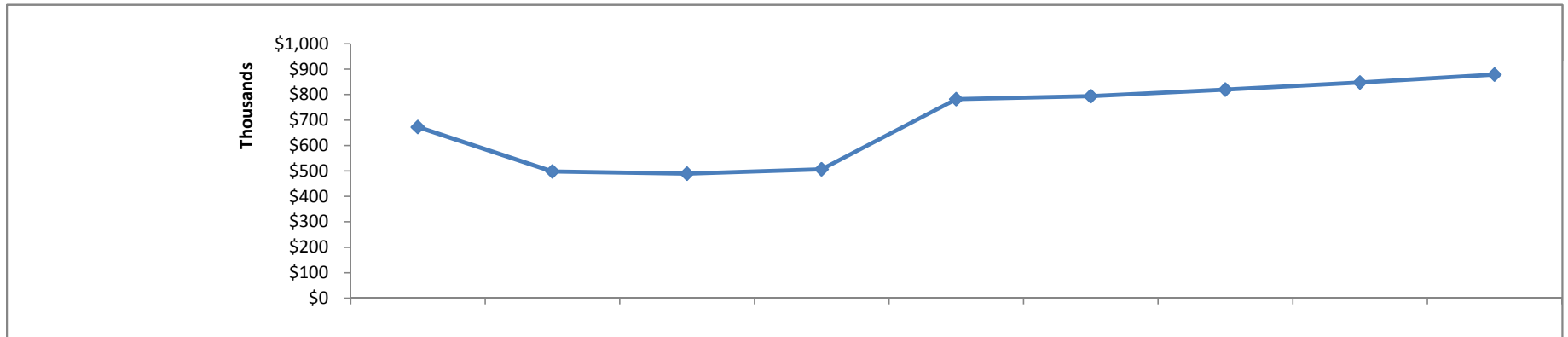
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>GENERAL FUND - 01</u></b>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,084,192	2,185,495	2,290,964	2,282,246	2,288,133	2,311,014	2,334,124	2,357,466	2,381,040
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	323,291	336,075	375,000	360,356	413,354	500,000	525,000	550,000	575,000
	<i>TBD annually by actuarial evaluation</i>									
01-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	-	-	-	67,334	20,000	-	-	-	-
01-000-40-00-4030	MUNICIPAL SALES TAX	2,446,099	2,569,233	2,550,000	2,430,000	2,325,000	2,371,500	2,418,930	2,467,309	2,516,655
	<i>Estimated decline due to closing of Po-Build</i>									
01-000-40-00-4035	NON-HOME RULE SALES TAX	-	-	-	375,000	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648
01-000-40-00-4040	ELECTRIC UTILITY TAX	548,774	605,833	591,600	600,000	603,432	615,501	621,656	627,873	634,151
01-000-40-00-4041	NATURAL GAS UTILITY TAX	284,895	268,166	290,700	290,700	296,514	302,444	305,468	308,523	311,608
01-000-40-00-4043	TELECOMMUNICATIONS TAX	494,707	491,188	535,500	491,000	490,000	495,000	506,000	506,000	506,000
01-000-40-00-4044	TELEPHONE UTILITY TAX	23,738	23,002	-	19,000	23,500	24,000	24,000	24,000	24,000
	<i>Telecommunication &amp; Telephone Utility Taxes were budgeted together in FY 2012</i>									
01-000-40-00-4045	CABLE FRANCHISE FEES	188,282	228,452	204,000	225,000	230,000	230,000	230,000	230,000	230,000
01-000-40-00-4050	HOTEL TAX	17,262	38,198	30,600	50,000	50,000	50,000	50,000	50,000	50,000
	<i>90% Rebated to Aurora Chamber of Commerce</i>									
01-000-40-00-4060	AMUSEMENT TAX	112,964	319	134,000	120,000	134,000	134,000	134,000	134,000	134,000
01-000-40-00-4065	ADMISSIONS TAX	-	181,744	190,000	190,627	104,500	104,500	104,500	104,500	104,500
01-000-40-00-4070	BUSINESS DISTRICT TAX	263,363	289,015	300,000	300,000	300,000	300,000	300,000	300,000	300,000
	<i>100% Rebated - Beginning in FY2013</i>									
01-000-40-00-4075	AUTO RENTAL TAX	6,973	8,298	7,140	10,000	10,000	10,000	10,000	10,000	10,000
01-000-40-00-4080	PARA-MUTUEL TAX	-	5,131	15,000	16,680	-	-	-	-	-
01-000-41-00-4100	STATE INCOME TAX	1,277,889	1,315,321	1,340,000	1,315,000	1,320,000	1,333,200	1,346,532	1,359,997	1,373,597
01-000-41-00-4105	LOCAL USE TAX	201,681	240,047	210,000	240,000	242,400	244,824	247,272	249,745	252,242
01-000-41-00-4110	ROAD & BRIDGE TAX	151,196	164,296	164,296	166,896	170,000	170,000	175,000	175,000	180,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	13,409	16,394	13,000	14,500	16,000	16,000	16,000	16,000	16,000
01-000-41-00-4160	FEDERAL GRANTS	1,502	13,288	9,200	9,200	9,200	9,200	9,200	9,200	9,200
	<i>HIDTS &amp; DOJ Vest Grants</i>									
01-000-41-00-4170	STATE GRANTS	1,870	40,250	-	2,630	-	-	-	-	-
	<i>Tobacco Grants/Misc. Training Reimbursements</i>									
01-000-41-00-4182	MISC INTERGOVERNMENTAL	4,838	2,196	2,000	1,077	2,000	2,000	2,000	2,000	2,000
	<i>Pull Tab &amp; Jar Games</i>									
01-000-42-00-4200	LIQUOR LICENSE	43,545	38,903	40,000	40,000	40,000	40,000	40,000	40,000	40,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	3,786	2,670	3,000	4,400	2,700	2,700	2,700	2,700	2,700
01-000-42-00-4210	BUILDING PERMITS	190,579	126,829	122,400	122,400	126,600	126,600	126,600	126,600	126,600
01-000-42-00-4214	DEVELOPMENT FEES	21,690	73,350	-	-	-	-	-	-	-
01-000-42-00-4220	FILING FEES	250	-	250	-	-	-	-	-	-
	<i>Discontinued after FY 2012 - consolidated with Miscellaneous Income</i>									
01-000-43-00-4310	TRAFFIC FINES	129,075	95,289	95,000	68,000	95,000	95,000	95,000	95,000	95,000
	<i>Circuit Court Fines</i>									
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	44,565	25,457	30,000	25,000	26,000	26,000	26,000	26,000	26,000
01-000-43-00-4325	POLICE TOWS	25,500	80,490	90,000	81,750	80,000	80,000	80,000	80,000	80,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,132,478	1,177,995	1,175,000	1,175,000	1,021,784	1,021,784	1,021,784	1,021,784	1,021,784
01-000-44-00-4405	COLLECTION FEE - YBSD	119,121	116,087	123,932	150,000	151,500	153,015	154,545	156,091	157,652
01-000-44-00-4414	OTHER SERVICES	1,305	3,960	-	-	-	-	-	-	-

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
	<i>Cancels out with Special Detail in Admin Svcs</i>									
01-000-44-00-4475	OFFENDER REGISTRATION FEES	-	-	-	200	500	500	500	500	500
01-000-45-00-4500	INVESTMENT EARNINGS	62,043	1,747	2,000	5,000	3,100	3,100	3,100	3,100	3,100
01-000-46-00-4601	REIMB - LEGAL EXPENSES	27,848	46,951	12,000	40,000	-	-	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	-	-	-	11,527	-	-	-	-	-
01-000-46-00-4650	REIMB - TRAFFIC SIGNAL	14,925	33,067	15,000	28,582	15,000	10,000	10,000	10,000	15,000
01-000-46-00-4668	REIMB - COBRA CONTRIBUTIONS	-	21,675	20,000	25,000	12,500	12,500	12,500	12,500	12,500
	<i>Cancels out with COBRA Ins Exp in Admin Svcs</i>									
01-000-46-00-4669	REIMB - RETIREE INS CONTRIBUTIONS	-	39,671	50,000	50,000	60,398	66,438	73,082	80,390	88,429
	<i>IMRF &amp; Police Pensioners</i>									
01-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	227,600	193,147	190,000	90,000	61,295	65,586	70,177	75,089	80,345
01-000-46-00-4671	REIMB - LIFE INSURANCE	-	4,789	4,800	3,300	1,699	1,700	1,700	1,700	1,700
01-000-46-00-4672	REIMB - LIBRARY INSURANCE	-	-	-	93,842	-	-	-	-	-
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	29,776	35,711	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	<i>Canceled out by Reimbursable Repairs in Admin Svcs</i>									
01-000-46-00-4681	REIMB - WORKERS COMP	-	22,207	-	-	-	-	-	-	-
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	36,185	19,505	40,000	40,000	40,000	40,000	40,000	40,000	40,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	88,370	67,870	4,000	10,000	4,000	4,000	4,000	4,000	4,000
	<i>Reimb for Fingerprinting, Postage, FOIA, Accident Reports, Subpoena Fees, etc.</i>									
01-000-48-00-4820	RENTAL INCOME	13,155	5,600	9,000	7,500	8,000	8,000	8,000	8,000	8,000
	<i>Senior Services &amp; Beecher Ctr rentals</i>									
01-000-48-00-4821	BAD DEBT RECOVERY	-	10,849	-	-	-	-	-	-	-
01-000-48-00-4845	DONATIONS	2,460	2,784	2,000	50	-	-	2,000	2,000	2,000
	<i>Suspension of Hanging Basket proceeds - see PW Streets below</i>									
01-000-48-00-4850	MISCELLANEOUS INCOME	1,589	9,628	5,000	3,000	3,000	3,000	3,000	3,000	3,000
	<i>Cash Over/Under, City Credit Card Rebates, etc.</i>									
01-000-49-00-4951	TRANSFER FROM WATER	75,569	91,863	91,863	91,863	-	-	-	-	-
	<i>Health Ins transfer discontinued - Budgeted in Water</i>									
01-000-49-00-4952	TRANSFER FROM SEWER	58,640	83,045	83,045	83,045	-	-	-	-	-
	<i>Health Ins transfer discontinued - Budgeted in Sewer</i>									
01-000-49-00-4972	TRANSFER FROM LAND CASH	60,449	60,449	20,084	20,084	-	-	-	-	-
	<i>Discontinued beginning in FY 2013</i>									
01-000-49-00-4979	TRANSFER FROM PARK & REC	150,000	-	-	-	-	-	-	-	-
01-000-49-00-4984	TRANSFER FROM LIBRARY CAPITAL	-	-	332,500	332,500	-	-	-	-	-
	<b>Revenue</b>	<b>11,007,428</b>	<b>11,517,961</b>	<b>11,823,874</b>	<b>12,189,289</b>	<b>12,311,109</b>	<b>12,523,106</b>	<b>12,704,970</b>	<b>12,871,879</b>	<b>13,051,951</b>

## ADMINISTRATION DEPARTMENT

The Administration Department includes both the legislative and management expenditures. The legislative branch consists of the Mayor and City Council. The city administrator is hired by the Mayor with the consent of the City Council. City staff report to the city administrator. It is the role of the city administrator to direct staff in the daily administration of City services.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Expenditures</b>									
Salaries	341,388	319,269	273,395	308,850	333,395	323,395	323,395	323,395	323,395
Benefits	48,000	48,949	45,106	47,500	275,732	296,202	320,785	347,826	377,566
Contractual Services	271,495	119,138	155,100	140,566	160,250	161,405	162,618	163,891	165,228
Supplies	11,762	11,264	15,950	9,950	12,950	12,950	12,950	12,950	12,950
<b>Total Administration</b>	<b>672,645</b>	<b>498,620</b>	<b>489,551</b>	<b>506,866</b>	<b>782,327</b>	<b>793,952</b>	<b>819,748</b>	<b>848,062</b>	<b>879,139</b>



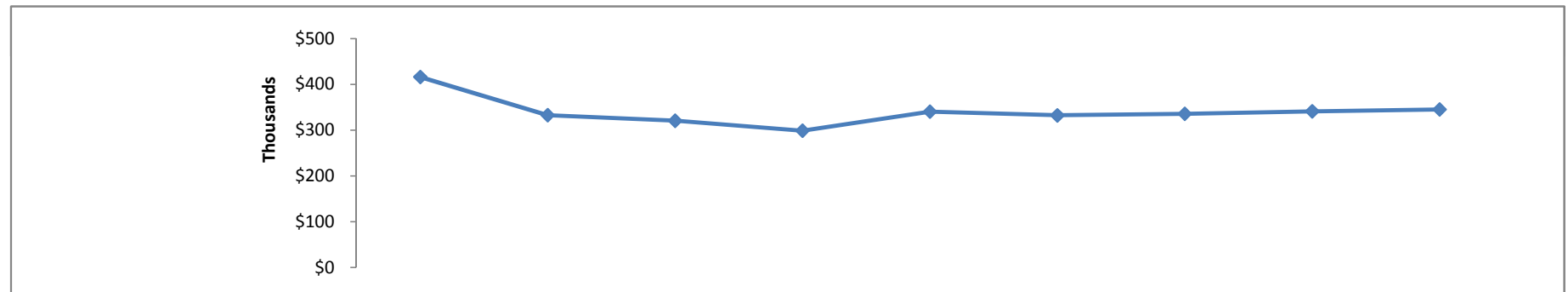
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Administration</b>										
01-110-50-00-5001	SALARIES - MAYOR	8,945	10,700	11,000	11,000	11,000	11,000	11,000	11,000	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMM	917	1,167	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	7,993	9,305	9,000	9,000	9,000	9,000	9,000	9,000	9,000
01-110-50-00-5004	SALARIES - CITY TREASURER	5,300	6,105	6,500	6,500	6,500	6,500	6,500	6,500	6,500
01-110-50-00-5005	SALARIES - ALDERMAN	43,685	52,455	50,320	50,320	50,320	50,320	50,320	50,320	50,320
01-110-50-00-5010	SALARIES - ADMINISTRATION	273,685	239,314	195,000	230,000	255,000	245,000	245,000	245,000	245,000
01-110-50-00-5020	OVERTIME	863	223	575	1,030	575	575	575	575	575
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	26,377	26,574	25,000	26,500	28,383	26,500	26,500	26,500	26,500
01-110-52-00-5214	FICA CONTRIBUTION	21,623	22,375	20,106	21,000	22,500	22,500	22,500	22,500	22,500
01-110-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	72,456	79,702	87,672	96,439	106,083
01-110-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	614	620	627	633	639
01-110-52-00-5223	DENTAL INSURANCE	-	-	-	-	5,096	5,606	6,166	6,784	7,461
01-110-52-00-5224	VISION INSURANCE	-	-	-	-	586	645	710	780	858
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	-	-	-	-	133,917	147,309	162,039	178,243	196,068
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	-	-	-	-	1,043	1,069	1,095	1,123	1,151
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	-	-	-	-	10,008	11,009	12,110	13,321	14,653
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	-	-	-	-	1,129	1,242	1,366	1,503	1,653
01-110-54-00-5412	TRAINING & CONFERENCES	1,769	-	3,000	2,000	3,000	3,000	3,000	3,000	3,000
01-110-54-00-5415	TRAVEL AND LODGING	4,043	790	-	1,750	6,000	6,000	6,000	6,000	6,000
01-110-54-00-5423	PUBLIC RELATIONS	176	55	150	150	-	-	-	-	-
<i>Line item discontinued beginning in FY 2013</i>										
01-110-54-00-5426	PUBLISHING & ADVERTISING	1,354	655	2,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-54-00-5430	PRINTING AND DUPLICATING	8,845	8,081	6,750	6,750	6,750	6,750	6,750	6,750	6,750
01-110-54-00-5440	TELECOMMUNICATIONS	24,018	12,520	21,200	13,000	15,000	15,000	15,000	15,000	15,000
01-110-54-00-5448	FILING FEES	-	-	-	-	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	8,788	4,159	8,000	5,000	8,000	8,000	8,000	8,000	8,000
01-110-54-00-5452	POSTAGE & SHIPPING	7,378	8,055	14,000	9,000	14,000	14,000	14,000	14,000	14,000
01-110-54-00-5460	DUES AND SUBSCRIPTIONS	12,597	12,872	16,600	16,600	16,600	16,600	16,600	16,600	16,600
01-110-54-00-5462	PROFESSIONAL SERVICES	25,280	9,539	11,000	17,200	20,000	20,000	20,000	20,000	20,000
01-110-54-00-5473	KENDALL COUNTY PARATRANSIT	5,887	27,553	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-110-54-00-5474	SENIOR SERVICE FUNDING	5,000	-	-	-	-	-	-	-	-
01-110-54-00-5477	BUILDING INSPECTIONS	117,622	-	-	-	-	-	-	-	-
01-110-54-00-5480	UTILITIES	25,248	21,735	28,000	22,000	23,100	24,255	25,468	26,741	28,078
<i>5% increase per annum</i>										
01-110-54-00-5485	RENTAL & LEASE PURCHASE	-	-	-	1,716	1,900	1,900	1,900	1,900	1,900
01-110-54-00-5488	OFFICE CLEANING	23,490	13,124	14,400	14,400	14,400	14,400	14,400	14,400	14,400
01-110-56-00-5610	OFFICE SUPPLIES	11,407	9,320	15,000	9,000	12,000	12,000	12,000	12,000	12,000
01-110-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	355	1,944	850	850	850	850	850	850	850
01-110-56-00-5640	REPAIR AND MAINTENANCE	-	-	100	100	100	100	100	100	100
		<b>672,645</b>	<b>498,620</b>	<b>489,551</b>	<b>506,866</b>	<b>782,327</b>	<b>793,952</b>	<b>819,748</b>	<b>848,062</b>	<b>879,139</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Expenditures</b>									
Salaries	254,608	201,586	175,000	175,000	185,000	175,000	175,000	175,000	175,000
Benefits	42,230	34,085	30,505	30,505	62,135	63,981	67,288	70,924	74,921
Contractual Services	113,197	93,906	109,250	87,914	88,150	88,150	88,150	90,150	90,150
Supplies	6,159	3,281	5,750	5,250	5,250	5,250	5,250	5,250	5,250
<b>Total Finance Department</b>	<b>416,194</b>	<b>332,858</b>	<b>320,505</b>	<b>298,669</b>	<b>340,535</b>	<b>332,381</b>	<b>335,688</b>	<b>341,324</b>	<b>345,321</b>

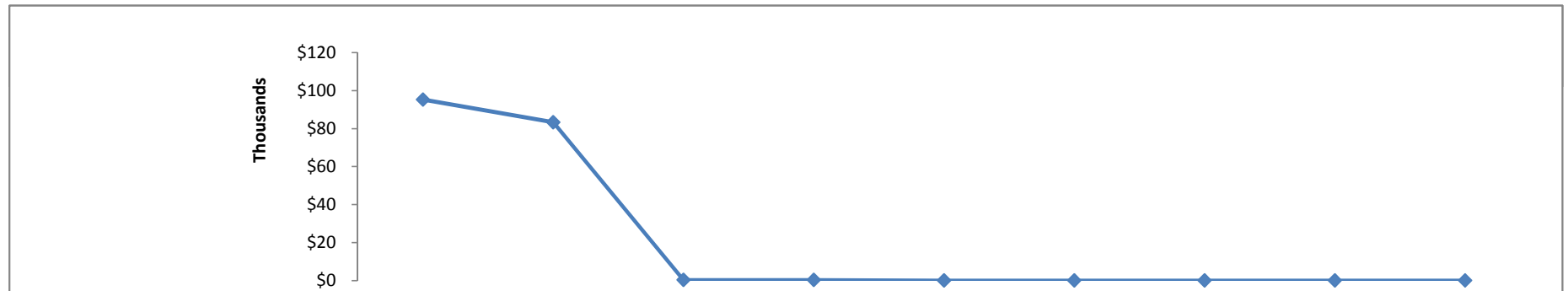


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Finance</b>										
01-120-50-00-5010	SALARIES AND WAGES	254,608	201,586	175,000	175,000	185,000	175,000	175,000	175,000	175,000
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,826	18,759	17,500	17,500	18,659	17,500	17,500	17,500	17,500
01-120-52-00-5214	FICA CONTRIBUTION	20,404	15,326	13,005	13,005	13,005	13,005	13,005	13,005	13,005
01-120-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	26,472	29,119	32,031	35,234	38,757
01-120-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	461	465	470	475	479
01-120-52-00-5223	DENTAL INSURANCE	-	-	-	-	3,182	3,500	3,851	4,236	4,659
01-120-52-00-5224	VISION INSURANCE	-	-	-	-	356	392	431	474	521
01-120-54-00-5412	TRAINING & CONFERENCES	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-120-54-00-5414	AUDITING SERVICES	54,040	43,500	45,000	44,800	36,000	36,000	36,000	38,000	38,000
01-120-54-00-5415	TRAVEL AND LODGING	-	-	1,000	500	1,000	1,000	1,000	1,000	1,000
01-120-54-00-5430	PRINTING AND DUPLICATING	-	-	500	-	500	500	500	500	500
01-120-54-00-5440	TELECOMMUNICATIONS	993	633	600	540	600	600	600	600	600
01-120-54-00-5452	POSTAGE & SHIPPING	1,284	474	500	500	500	500	500	500	500
01-120-54-00-5460	DUES AND SUBSCRIPTIONS	678	902	850	600	850	850	850	850	850
01-120-54-00-5462	PROFESSIONAL SERVICES	37,238	29,531	42,000	32,000	40,000	40,000	40,000	40,000	40,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	18,964	18,028	15,000	6,724	4,900	4,900	4,900	4,900	4,900
01-120-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	-	838	1,800	250	1,800	1,800	1,800	1,800	1,800
01-120-56-00-5610	OFFICE SUPPLIES	3,527	1,520	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	2,632	1,761	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-120-56-00-5640	REPAIR AND MAINTENANCE	-	-	500	-	-	-	-	-	-
		<b>416,194</b>	<b>332,858</b>	<b>320,505</b>	<b>298,669</b>	<b>340,535</b>	<b>332,381</b>	<b>335,688</b>	<b>341,324</b>	<b>345,321</b>

## COMMUNITY RELATIONS DEPARTMENT

The Community Relations Department was closed out at the end of fiscal year 2011. Expenditures are now budgeted out of the Administrative Services department.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Expenditures</b>									
Salaries	67,676	63,359	-	-	-	-	-	-	-
Benefits	9,690	7,939	-	-	-	-	-	-	-
Contractual Services	15,609	11,361	333	333	-	-	-	-	-
Supplies	2,285	656	-	-	-	-	-	-	-
<b>Total Community Relations</b>	<b>95,260</b>	<b>83,315</b>	<b>333</b>	<b>333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

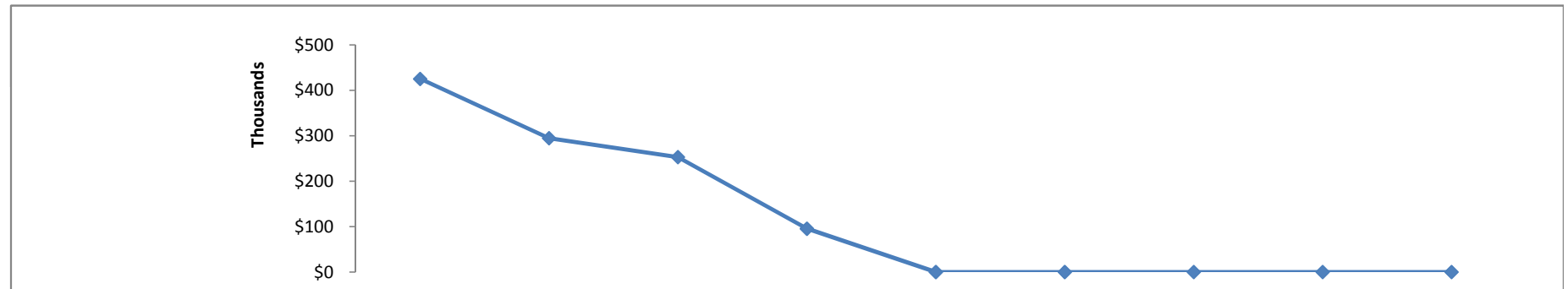


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Community Relations</b>										
01-130-50-00-5010	SALARIES AND WAGES	65,250	63,359	-	-	-	-	-	-	-
01-130-50-00-5015	PART-TIME SALARIES	2,426	-	-	-	-	-	-	-	-
01-130-52-00-5212	RETIREMENT PLAN CONTRIBUTION	5,603	4,004	-	-	-	-	-	-	-
01-130-52-00-5214	FICA CONTRIBUTION	4,087	3,935	-	-	-	-	-	-	-
01-130-54-00-5423	PUBLIC RELATIONS	1,565	-	-	-	-	-	-	-	-
01-130-54-00-5426	PUBLISHING & ADVERTISING	5,923	5,977	333	333	-	-	-	-	-
01-130-54-00-5430	PRINTING AND DUPLICATING	135	-	-	-	-	-	-	-	-
01-130-54-00-5440	TELECOMMUNICATIONS	453	279	-	-	-	-	-	-	-
01-130-54-00-5452	POSTAGE & SHIPPING	1,933	1,630	-	-	-	-	-	-	-
01-130-54-00-5460	DUES AND SUBSCRIPTIONS	275	-	-	-	-	-	-	-	-
01-130-54-00-5462	PROFESSIONAL SERVICES	5,325	3,475	-	-	-	-	-	-	-
01-130-56-00-5610	OFFICE SUPPLIES	346	130	-	-	-	-	-	-	-
01-130-56-00-5692	COMMUNITY EVENTS	1,939	526	-	-	-	-	-	-	-
		<b>95,260</b>	<b>83,315</b>	<b>333</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Expenditures</b>									
Salaries	327,133	235,639	172,500	78,123	-	-	-	-	-
Benefits	52,525	39,136	29,736	13,348	-	-	-	-	-
Contractual Services	42,944	10,022	42,100	4,184	-	-	-	-	-
Supplies	2,861	9,994	8,800	7	-	-	-	-	-
<b>Total Engineering Department</b>	<b>425,463</b>	<b>294,791</b>	<b>253,136</b>	<b>95,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



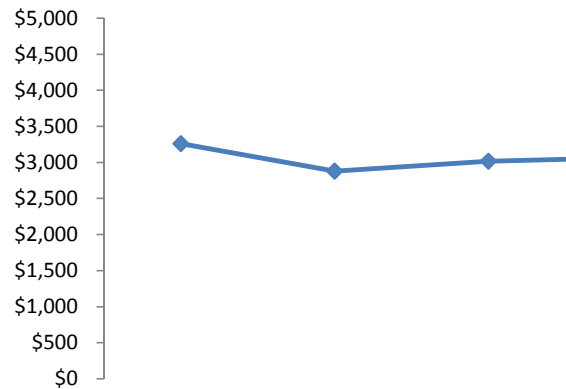
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Engineering</b>										
01-150-50-00-5010	SALARIES AND WAGES	327,133	235,552	172,000	78,123	-	-	-	-	-
01-150-50-00-5020	OVERTIME		87	500	-	-	-	-	-	-
01-150-52-00-5212	RETIREMENT PLAN CONTRIBUTION	28,301	21,727	16,500	7,430	-	-	-	-	-
01-150-52-00-5214	FICA CONTRIBUTION	24,224	17,409	13,236	5,918	-	-	-	-	-
01-150-54-00-5410	TUITION REIMBURSEMENT	823	-	-	-	-	-	-	-	-
01-150-54-00-5412	TRAINING & CONFERENCES	(115)	-	2,250	-	-	-	-	-	-
01-150-54-00-5415	TRAVEL AND LODGING	7	-	400	3	-	-	-	-	-
01-150-54-00-5430	PRINTING AND DUPLICATING	1,217	1,116	1,500	286	-	-	-	-	-
01-150-54-00-5440	TELECOMMUNICATIONS	2,288	1,340	2,200	207	-	-	-	-	-
01-150-54-00-5452	POSTAGE & SHIPPING	452	257	500	23	-	-	-	-	-
01-150-54-00-5460	DUES AND SUBSCRIPTIONS	62	428	1,200	-	-	-	-	-	-
01-150-54-00-5462	PROFESSIONAL SERVICES	36,689	5,578	32,550	2,000	-	-	-	-	-
01-150-54-00-5485	RENTAL & LEASE PURCHASE	-	-	-	1,638	-	-	-	-	-
01-150-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	1,521	1,303	1,500	27	-	-	-	-	-
01-150-56-00-5600	WEARING APPAREL	-	-	100	-	-	-	-	-	-
01-150-56-00-5610	OFFICE SUPPLIES	280	1,006	1,000	7	-	-	-	-	-
01-150-56-00-5622	ENGINEERING SUPPLIES	1,146	928	1,500	-	-	-	-	-	-
01-150-56-00-5630	SMALL TOOLS & EQUIPMENT	-	-	500	-	-	-	-	-	-
01-150-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,399	2,627	4,550	-	-	-	-	-	-
01-150-56-00-5640	REPAIR AND MAINTENANCE	-	-	1,000	-	-	-	-	-	-
01-150-56-00-5645	BOOKS AND PUBLICATIONS	36	126	150	-	-	-	-	-	-
01-150-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	-	5,307	-	-	-	-	-	-	-
		<b>425,463</b>	<b>294,791</b>	<b>253,136</b>	<b>95,662</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Expenditures</b>									
Salaries	2,452,761	2,127,332	2,127,500	2,187,500	2,305,500	2,287,500	2,337,500	2,387,500	2,437,500
Benefits	519,722	507,612	560,900	545,356	1,169,457	1,311,307	1,397,926	1,540,701	1,640,248
Contractual Services	176,795	131,034	190,010	192,234	213,850	202,850	201,850	202,850	201,850
Supplies	110,920	112,842	139,820	145,820	151,770	156,137	164,949	170,238	178,037
<b>Total Police Department</b>	<b>3,260,198</b>	<b>2,878,820</b>	<b>3,018,230</b>	<b>3,070,910</b>	<b>3,840,577</b>	<b>3,957,794</b>	<b>4,102,225</b>	<b>4,301,289</b>	<b>4,457,635</b>

Thousands



Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Police</b>										
01-210-50-00-5006	SALARIES - LIEUT/SERGEANTS/CHIEFS	774,290	660,249	610,000	610,000	-	-	-	-	-
	<i>Police Admin &amp; Sgt's are now broken out</i>									
01-210-50-00-5010	SALARIES - POLICE OFFICERS	1,327,063	1,167,964	1,250,000	1,250,000	1,261,000	1,300,000	1,350,000	1,400,000	1,450,000
	<i>New Officer added each year - FY 2013 - 17</i>									
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	-	-	-	-	317,000	300,000	300,000	300,000	300,000
01-210-50-00-5012	SALARIES - SERGEANTS	-	-	-	-	430,000	400,000	400,000	400,000	400,000
	<i>New Sergeant added for FY 2013</i>									
01-210-50-00-5013	SALARIES - POLICE CLERKS	200,568	156,502	120,000	130,000	135,000	125,000	125,000	125,000	125,000
01-210-50-00-5014	SALARIES - CROSSING GUARD	23,327	17,381	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-50-00-5015	PART-TIME SALARIES	40,775	30,604	39,000	39,000	52,500	52,500	52,500	52,500	52,500
01-210-50-00-5017	CADET PROGRAM	10,969	12,045	13,500	13,500	-	-	-	-	-
	<i>Combined with PT salaries - CSO Program</i>									
01-210-50-00-5020	OVERTIME	75,769	82,587	75,000	125,000	90,000	90,000	90,000	90,000	90,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	17,322	14,455	15,900	15,000	15,818	15,000	15,000	15,000	15,000
01-210-52-00-5213	EMPLOYER CONTRI - POLICE PENSION	323,291	336,075	375,000	360,356	413,354	500,000	525,000	600,000	625,000
	<i>TBD annually by actuarial evaluation</i>									
01-210-52-00-5214	FICA CONTRIBUTION	179,109	157,082	170,000	170,000	175,000	175,000	175,000	175,000	175,000
01-210-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	517,950	569,745	626,720	689,392	758,331
01-210-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	5,635	5,692	5,749	5,806	5,864
01-210-52-00-5223	DENTAL INSURANCE	-	-	-	-	37,428	41,171	45,288	49,817	54,799
01-210-52-00-5224	VISION INSURANCE	-	-	-	-	4,272	4,699	5,169	5,686	6,254
01-210-54-00-5410	TUITION REIMBURSEMENT	-	1,808	2,800	2,800	2,800	2,800	2,800	2,800	2,800
01-210-54-00-5411	POLICE COMMISSION	11,999	3,677	15,000	15,000	4,000	15,000	4,000	15,000	4,000
	<i>Spikes are due to testing deadlines for Officers and Sgt's</i>									
01-210-54-00-5412	TRAINING & CONFERENCE	7,239	8,554	12,000	12,000	15,000	13,000	13,000	13,000	13,000
	<i>Increase for New Hires (gross tuition)</i>									
01-210-54-00-5415	TRAVEL AND LODGING	5,832	1,873	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-210-54-00-5426	PUBLISHING & ADVERTISING	187	86	200	200	200	200	200	200	200
01-210-54-00-5430	PRINTING AND DUPLICATING	5,842	2,923	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS	40,490	22,142	36,500	25,000	36,500	36,500	36,500	36,500	36,500
01-210-54-00-5452	POSTAGE & SHIPPING	1,821	986	3,000	1,500	3,000	3,000	3,000	3,000	3,000
01-210-54-00-5460	DUES AND SUBSCRIPTIONS	1,696	1,115	1,350	1,350	1,350	1,350	1,350	1,350	1,350
01-210-54-00-5462	PROFESSIONAL SERVICES	6,446	4,222	4,000	10,000	5,000	5,000	5,000	5,000	5,000
	<i>FY 2012 Overage needed for Psych and Backgrounds</i>					-				
	<i>for all failed Officers and Cadets</i>									
01-210-54-00-5466	LEGAL SERVICES	16,367	-	10,000	10,000	20,000	10,000	20,000	10,000	20,000
	<i>Spikes due to Union Negotiations, assuming 2 year contracts and that non-legal negotiations fail</i>									
01-210-54-00-5467	ADMIN ADJ - HEARING OFFICER	17,925	16,863	15,000	20,000	20,000	20,000	20,000	20,000	20,000
	<i>Based on actuals for Hearing Officer and Depo Court</i>									
01-210-54-00-5469	NEW WORLD LIVE SCAN	15,087	10,281	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-210-54-00-5472	KENDALL CO. JUVENILE PROBATION	2,784	2,683	3,000	3,000	4,000	4,000	4,000	4,000	4,000
	<i>Increase in FY 13 based on an expected increase in costs for Juve</i>									
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	6,660	6,660	7,000	7,000	7,000	7,000	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE	-	-	-	4,224	4,500	4,500	4,500	4,500	4,500
	<i>Storage and Copier charges</i>									

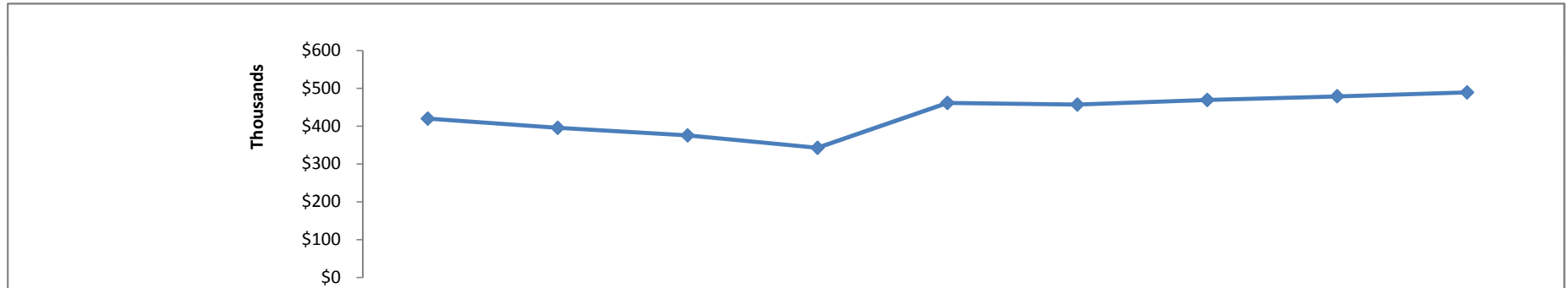


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
01-210-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE <i>Additional \$10k in FY 13 is due to Radio/Narrowbanding requirements</i>	36,420	47,161	51,000	51,000	61,000	51,000	51,000	51,000	51,000
01-210-56-00-5600	WEARING APPAREL <i>Increases to correspond with new hire schedule above</i>	9,118	10,586	10,000	16,000	16,000	14,000	16,000	14,000	14,000
01-210-56-00-5610	OFFICE SUPPLIES	4,119	2,933	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-210-56-00-5620	OPERATING SUPPLIES	5,077	7,061	8,000	8,000	8,000	8,000	8,000	8,000	8,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	7,993	5,032	7,000	7,000	7,000	7,000	7,000	7,000	7,000
01-210-56-00-5640	REPAIR AND MAINTENANCE	6,032	6,569	12,250	12,250	12,250	12,250	12,250	12,250	12,250
01-210-56-00-5650	COMMUNITY SERVICES <i>Combines Great Program, Community Relations, Neighborhood Watch, Citizens Police Academy &amp; Compliance Checks line items</i>	4,006	3,020	7,370	7,370	7,370	7,370	7,370	7,370	7,370
01-210-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	4,565	5,566	4,200	4,200	4,200	4,200	4,200	4,200	4,200
01-210-56-00-5695	GASOLINE <i>7% increase per annum</i>	70,010	70,080	85,000	85,000	90,950	97,317	104,129	111,418	119,217
01-210-56-00-5696	AMMUNITION	-	1,995	2,000	2,000	2,000	2,000	2,000	2,000	2,000
		<b>3,260,198</b>	<b>2,878,820</b>	<b>3,018,230</b>	<b>3,070,910</b>	<b>3,840,577</b>	<b>3,957,794</b>	<b>4,102,225</b>	<b>4,301,289</b>	<b>4,457,635</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Expenditures</b>									
Salaries	295,414	269,607	240,000	205,000	248,000	238,000	238,000	238,000	238,000
Benefits	45,359	43,761	44,535	37,260	109,797	114,985	122,042	129,804	138,341
Contractual Services	66,641	69,730	84,450	93,588	92,350	92,350	97,350	98,850	100,395
Supplies	12,371	12,193	6,625	6,625	11,279	11,535	11,809	12,101	12,415
<b>Total Community Development</b>	<b>419,785</b>	<b>395,291</b>	<b>375,610</b>	<b>342,473</b>	<b>461,426</b>	<b>456,870</b>	<b>469,201</b>	<b>478,755</b>	<b>489,151</b>

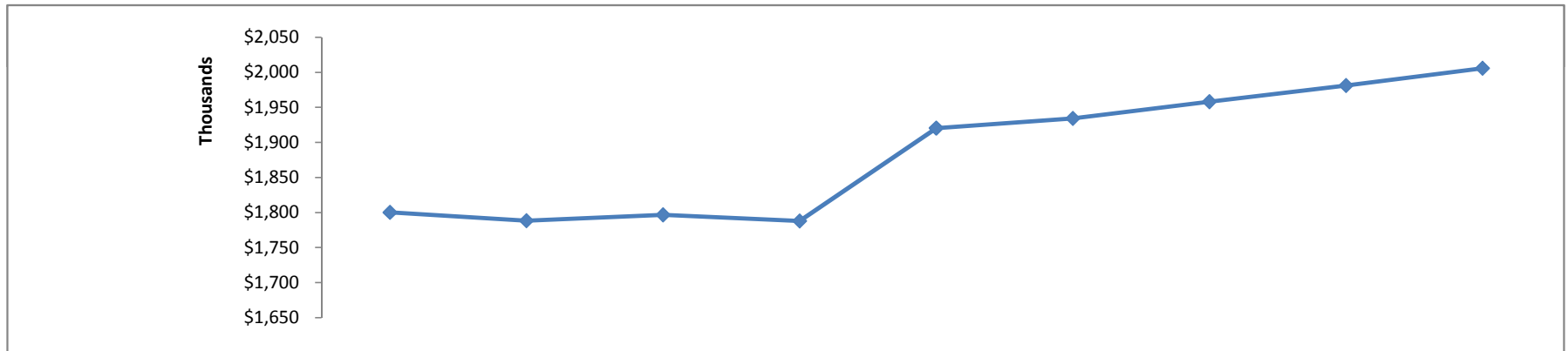


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Community Development</b>										
01-220-50-00-5010	SALARIES AND WAGES	295,414	269,607	240,000	205,000	195,000	185,000	185,000	185,000	185,000
01-220-50-00-5015	PART-TIME SALARIES	-	-	-	-	53,000	53,000	53,000	53,000	53,000
	<i>Code Enforcement Intern - \$13,000</i>									
	<i>2 PT Inspectors - \$40,000</i>									
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	23,567	24,175	27,275	20,000	26,227	25,000	25,000	25,000	25,000
01-220-52-00-5214	FICA CONTRIBUTION	21,792	19,586	17,260	17,260	19,000	19,000	19,000	19,000	19,000
01-220-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	59,499	65,449	71,994	79,193	87,112
01-220-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	461	465	470	475	479
01-220-52-00-5223	DENTAL INSURANCE	-	-	-	-	4,139	4,553	5,008	5,509	6,060
01-220-52-00-5224	VISION INSURANCE	-	-	-	-	471	518	570	627	690
01-220-54-00-5412	TRAINING & CONFERENCES	450	115	1,200	1,200	1,500	1,500	1,500	1,500	1,500
01-220-54-00-5415	TRAVEL AND LODGING	-	-	700	700	1,000	1,000	1,000	1,000	1,000
01-220-54-00-5426	PUBLISHING & ADVERTISING	326	87	150	150	500	500	500	500	500
01-220-54-00-5430	PRINTING AND DUPLICATING	1,548	1,062	1,500	1,500	4,250	4,250	4,250	4,250	4,250
01-220-54-00-5440	TELECOMMUNICATIONS	1,355	1,318	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-220-54-00-5452	POSTAGE & SHIPPING	459	230	500	500	500	500	500	500	500
01-220-54-00-5459	INSPECTIONS	-	17,387	20,000	27,500	25,000	25,000	25,000	25,000	25,000
01-220-54-00-5460	DUES AND SUBSCRIPTIONS	480	1,016	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-220-54-00-5462	PROFESSIONAL SERVICES	12,550	1,738	6,000	6,000	6,000	6,000	6,000	6,000	6,000
01-220-54-00-5466	LEGAL SERVICES	4,473	1,777	6,400	6,400	2,000	2,000	2,000	2,000	2,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	-	-	-	1,638	3,600	3,600	3,600	3,600	3,600
01-220-54-00-5486	ECONOMIC DEVELOPMENT	45,000	45,000	45,000	45,000	45,000	45,000	50,000	51,500	53,045
	<i>YEDC annual contribution</i>									
01-220-56-00-5610	OFFICE SUPPLIES	-	469	500	500	500	500	500	500	500
01-220-56-00-5620	OPERATING SUPPLIES	1,532	712	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-220-56-00-5630	SMALL TOOLS & EQUIPMENT	138	-	125	125	125	125	125	125	125
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	560	2,171	2,500	2,500	3,500	3,500	3,500	3,500	3,500
01-220-56-00-5645	BOOKS AND PUBLICATIONS	495	493	500	500	500	500	500	500	500
01-220-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	9,646	8,348	-	-	-	-	-	-	-
01-220-56-00-5695	GASOLINE	-	-	-	-	3,654	3,910	4,184	4,476	4,790
	<i>Increase 7% per annum</i>									
		<b>419,785</b>	<b>395,291</b>	<b>375,610</b>	<b>342,473</b>	<b>461,426</b>	<b>456,870</b>	<b>469,201</b>	<b>478,755</b>	<b>489,151</b>

## PUBLIC WORKS DEPARTMENT

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

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Expenditures</b>									
Salaries	312,133	295,927	285,000	280,000	295,000	285,000	285,000	285,000	285,000
Benefits	50,097	49,515	53,500	53,500	147,530	154,886	164,904	175,924	188,045
Contractual Services	1,337,851	1,321,931	1,340,020	1,338,491	1,390,020	1,402,320	1,409,860	1,417,652	1,425,709
Supplies	92,936	121,163	118,350	116,141	87,902	91,994	98,187	102,489	106,907
Capital Outlay	7,364	-	-	-	-	-	-	-	-
<b>Total Public Works Department</b>	<b>1,800,381</b>	<b>1,788,536</b>	<b>1,796,870</b>	<b>1,788,132</b>	<b>1,920,452</b>	<b>1,934,200</b>	<b>1,957,951</b>	<b>1,981,065</b>	<b>2,005,661</b>

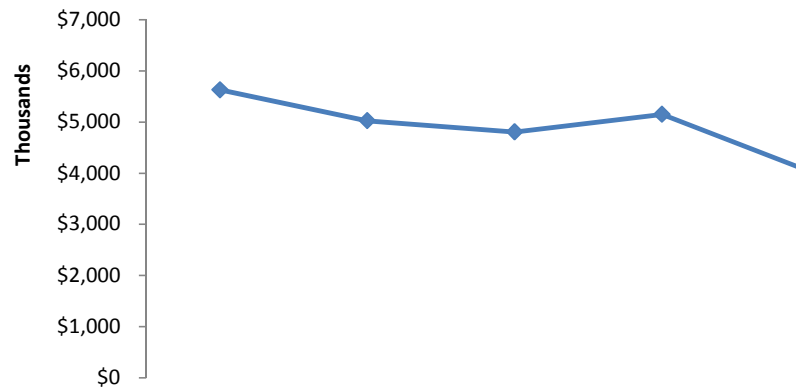


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Street Operations</b>										
01-410-50-00-5010	SALARIES AND WAGES	296,220	285,143	270,000	270,000	280,000	270,000	270,000	270,000	270,000
01-410-50-00-5020	OVERTIME	15,913	10,784	15,000	10,000	15,000	15,000	15,000	15,000	15,000
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	26,842	27,424	30,000	30,000	31,753	30,000	30,000	30,000	30,000
01-410-52-00-5214	FICA CONTRIBUTION	23,255	22,091	23,500	23,500	23,500	23,500	23,500	23,500	23,500
01-410-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	83,361	91,697	100,867	110,953	122,049
01-410-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	1,317	1,330	1,343	1,357	1,370
01-410-52-00-5223	DENTAL INSURANCE	-	-	-	-	6,826	7,509	8,259	9,085	9,994
01-410-52-00-5224	VISION INSURANCE	-	-	-	-	773	850	935	1,029	1,132
01-410-54-00-5412	TRAINING & CONFERENCES	110	180	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,536	2,053	4,020	4,020	4,020	4,020	4,020	4,020	4,020
01-410-54-00-5446	PROPERTY & BLDG MAINT SERVICES	10,386	8,267	-	-	20,000	22,500	25,000	27,500	30,000
01-410-54-00-5454	SIDEWALK PROGRAM	3,966	1,225	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-410-54-00-5455	MOSQUITO CONTROL	30,966	6,500	7,000	6,500	7,000	7,000	7,000	7,000	7,000
01-410-54-00-5458	TREE & STUMP REMOVAL	6,790	8,300	10,000	10,000	20,000	20,000	20,000	20,000	20,000
	<i>Increase due to Emerald Ash Borer</i>									
01-410-54-00-5462	PROFESSIONAL SERVICES	1,861	1,165	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-410-54-00-5480	UTILITIES	94,920	89,784	80,000	80,000	90,000	94,500	99,225	104,186	109,396
	<i>5% Increase per annum</i>									
01-410-54-00-5485	RENTAL & LEASE PURCHASE	300	176	1,000	1,051	1,000	1,000	1,000	1,000	1,000
01-410-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	26,856	22,110	30,000	25,000	35,000	40,000	40,000	40,000	40,000
01-410-56-00-5600	WEARING APPAREL	2,441	2,386	5,000	2,750	4,200	4,200	4,200	4,200	4,200
01-410-56-00-5620	OPERATING SUPPLIES	3,875	3,801	9,500	9,500	9,500	9,975	10,474	10,997	11,547
	<i>Assumed older equipment will need to be replaced</i>									
01-410-56-00-5626	HANGING BASKETS	1,800	2,048	2,000	2,041	-	-	2,000	2,000	2,000
	<i>Postponement of Hanging Baskets until Rt 47 Project completed</i>									
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	483	1,896	1,750	1,750	1,750	1,750	1,750	1,750	1,750
01-410-56-00-5640	REPAIR AND MAINTENANCE	52,532	76,277	36,500	36,500	36,500	36,500	36,500	36,500	36,500
01-410-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	5,673	5,405	30,000	30,000	20,000	22,500	25,000	27,500	30,000
01-410-56-00-5695	GASOLINE	26,132	29,350	33,600	33,600	15,952	17,069	18,263	19,542	20,910
	<i>Increase 7% per annum</i>									
	<i>Parks portion now accounted for in Fund 79</i>									
01-410-60-00-6040	IN-TOWN ROAD PROGRAM	7,364	-	-	-	-	-	-	-	-
		<b>641,221</b>	<b>606,365</b>	<b>595,870</b>	<b>583,212</b>	<b>714,452</b>	<b>727,900</b>	<b>751,336</b>	<b>774,119</b>	<b>798,368</b>
<b>Health and Sanitation</b>										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	-	-	-	-	153,216	153,216	153,216	153,216	153,216
01-540-54-00-5442	GARBAGE SERVICES	1,154,840	1,177,611	1,195,000	1,200,000	1,046,784	1,046,784	1,046,784	1,046,784	1,046,784
01-540-54-00-5443	LEAF PICKUP	4,320	4,560	6,000	4,920	6,000	6,300	6,615	6,946	7,293
	<i>Assumed leaf price increase</i>									
		<b>1,159,160</b>	<b>1,182,171</b>	<b>1,201,000</b>	<b>1,204,920</b>	<b>1,206,000</b>	<b>1,206,300</b>	<b>1,206,615</b>	<b>1,206,946</b>	<b>1,207,293</b>
		<b>1,800,381</b>	<b>1,788,536</b>	<b>1,796,870</b>	<b>1,788,132</b>	<b>1,920,452</b>	<b>1,934,200</b>	<b>1,957,951</b>	<b>1,981,065</b>	<b>2,005,661</b>

## ADMINISTRATIVE SERVICES DEPARTMENT

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

	FY2010	FY2011	FY2012	FY2012	FY2013	FY2014	FY2015	FY2015	FY2015
	Actual	Actual	Adopted Budget	Projected	Adopted	Projected	Projected	Projected	Projected
<b>Expenditures</b>									
Salaries	-	4,432	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Benefits	1,554,427	1,715,455	1,743,350	1,737,650	562,389	593,358	626,626	662,378	700,807
Contractual Services	2,413,466	1,713,034	1,693,840	2,051,817	1,895,500	1,840,220	2,045,682	2,121,907	2,148,919
Supplies	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Contingencies	16,153	75,000	64,617	52,075	50,000	50,000	50,000	50,000	50,000
Other Financing Uses	1,644,594	1,516,778	1,293,950	1,297,950	1,516,661	2,517,952	2,596,554	3,072,607	2,992,619
<b>Total Administrative Services &amp; Transfers</b>	<b>5,628,640</b>	<b>5,024,699</b>	<b>4,805,757</b>	<b>5,149,492</b>	<b>4,034,550</b>	<b>5,011,530</b>	<b>5,328,862</b>	<b>5,916,892</b>	<b>5,902,345</b>



Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Administrative Services</b>										
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	-	4,432	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	<i>Cancels out with Special Detail revenue</i>									
01-640-52-00-5212	RETIREMENT PLAN CONTRIBUTION-ERI	-	-	-	-	60,000	60,000	60,000	60,000	60,000
	<i>IMRF Early Retirement Incentive Program</i>									
01-640-52-00-5216	GROUP HEALTH INSURANCE	1,118,821	1,185,928	1,204,000	1,225,000	-	-	-	-	-
	<i>Allocated to the Dept.'s beginning in FY 2013</i>									
01-640-52-00-5222	GROUP LIFE INSURANCE	28,262	24,060	26,000	14,000	-	-	-	-	-
	<i>Allocated to the Dept.'s beginning in FY 2013</i>									
01-640-52-00-5223	DENTAL INSURANCE	76,557	86,818	114,000	88,000	-	-	-	-	-
	<i>Allocated to the Dept.'s beginning in FY 2013</i>									
01-640-52-00-5224	VISION INSURANCE	13,448	12,532	-	10,500	-	-	-	-	-
	<i>Allocated to the Dept.'s beginning in FY 2013</i>									
01-640-52-00-5225	EMPLOYEE ASSISTANCE	2,487	2,425	150	150	150	150	150	150	150
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	38,466	77,786	60,000	90,000	47,143	47,143	47,143	47,143	47,143
	<i>Allocated at Fund Level - Beg in FY 2013</i>									
01-640-52-00-5231	LIABILITY INSURANCE	276,386	325,906	339,200	310,000	332,256	352,191	373,322	395,722	419,466
	<i>Allocated at Fund Level - Beg in FY 2013</i>									
01-640-52-00-5240	RETIREEES - GROUP HEALTH INSURANCE	-	-	-	-	104,458	114,904	126,394	139,034	152,937
01-640-52-00-5241	RETIREEES - DENTAL INSURANCE	-	-	-	-	5,246	5,770	6,347	6,982	7,680
01-640-52-00-5242	RETIREEES - VISION INSURANCE	-	-	-	-	636	700	770	847	931
01-640-52-00-5250	COBRA - GROUP HEALTH INSURANCE	-	-	-	-	11,375	11,375	11,375	11,375	11,375
	<i>Cancels out with COBRA Reimbursement</i>									
01-640-52-00-5251	COBRA - DENTAL INSURANCE	-	-	-	-	1,000	1,000	1,000	1,000	1,000
	<i>Cancels out with COBRA Reimbursement</i>									
01-640-52-00-5252	COBRA - VISION INSURANCE	-	-	-	-	125	125	125	125	125
	<i>Cancels out with COBRA Reimbursement</i>									
01-640-54-00-5449	KENCOM	-	-	-	-	-	-	150,000	200,000	200,000
	<i>Dispatch costs</i>									
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	-	-	-	-	140,000	60,000	60,000	60,000	60,000
	<i>Separated out from Pro Svcs beginning in FY 2013</i>									
01-640-54-00-5453	SPECIAL ENGINEERING SERVICES	-	-	-	-	-	-	30,000	30,000	30,000
01-640-54-00-5456	CORPORATE COUNSEL	110,259	117,960	130,000	115,000	130,000	130,000	130,000	130,000	130,000
01-640-54-00-5461	LITIGATION COUNSEL	93,529	87,544	60,000	110,000	60,000	60,000	60,000	60,000	60,000
01-640-54-00-5462	PROFESSIONAL SERVICES	-	-	50,000	60,000	500	500	500	500	500
	<i>DAC Admin Fees</i>									
01-640-54-00-5463	SPECIAL COUNSEL	-	59,394	25,000	25,000	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	-	-	-	180,000	180,000	180,000	180,000	180,000	180,000
01-640-54-00-5466	LEGAL SERVICES	38,747	-	-	-	-	-	-	-	-
01-640-54-00-5475	CABLE CONSORTIUM FEE	54,240	75,262	85,000	80,000	85,000	85,000	85,000	85,000	85,000
01-640-54-00-5479	COMMUNITY RELATIONS	-	-	-	440	-	-	-	-	-
	<i>Discontinued after FY 2012</i>									
01-640-54-00-5481	HOTEL TAX REBATE	15,739	33,255	27,540	45,000	45,000	45,000	45,000	45,000	45,000
	<i>90% of Hotel Tax proceeds are rebated</i>									
01-640-54-00-5491	CITY PROPERTY TAX REBATE	808	812	1,050	1,532	1,500	1,500	1,500	1,500	1,500
01-640-54-00-5492	SALES TAX REBATE	773,140	863,793	900,000	1,030,000	824,000	848,720	874,182	900,407	927,419
01-640-54-00-5493	BUSINESS DISTRICT REBATE	248,742	283,777	300,000	300,000	300,000	300,000	300,000	300,000	300,000
01-640-54-00-5494	ADMISSIONS TAX REBATE	62,130	99,959	114,000	104,845	104,500	104,500	104,500	104,500	104,500

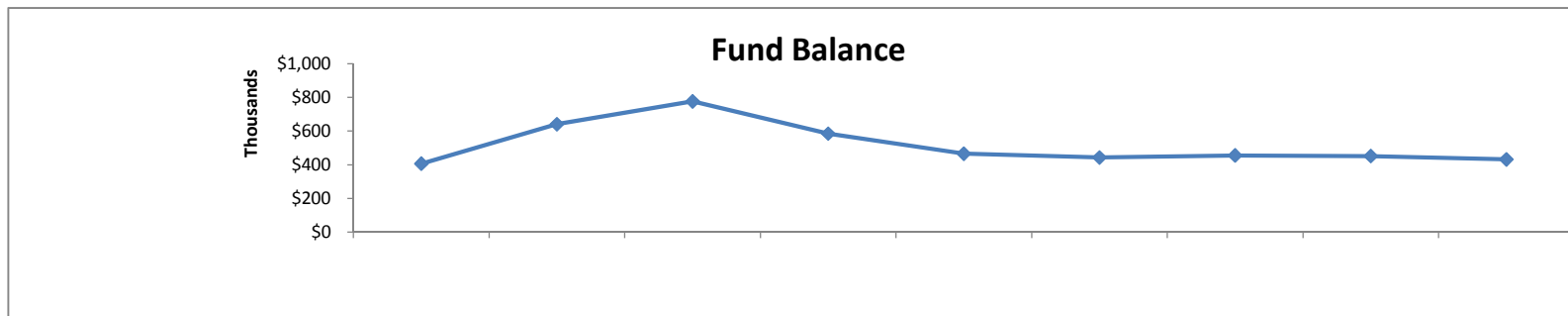
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
01-640-56-00-5625	REIMBURSABLE REPAIRS <i>Canceled out by Reimb. - Liability Ins</i>	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-640-70-00-7799	CONTINGENCIES	16,153	75,000	64,617	52,075	50,000	50,000	50,000	50,000	50,000
01-640-99-00-9923	TRANSFER TO CITYWIDE CAPITAL <i>FY2012 - Library Capital Proceeds - \$332,500</i>	100,000	135,484	125,000	125,000	419,332	352,500	406,943	846,043	646,943
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	425,094	429,404	103,740	103,740	99,465	-	-	4,676	86,579
01-640-99-00-9952	TRANSFER TO SEWER <i>To cover 2011 bond - debt service pmt's</i>	-	-	-	-	-	1,137,220	1,133,972	1,134,654	1,134,052
01-640-99-00-9979	TRANSFER TO PARK & RECREATION <i>Includes add'l \$4k from Raging Waves - Admissions tax in FY 2012</i>	1,119,500	951,890	732,710	736,710	955,886	983,992	1,009,002	1,038,056	1,073,173
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS <i>Transfer to offset liability ins charges to Library</i>	-	-	332,500	332,500	41,978	44,240	46,637	49,178	51,872
		<b>5,628,640</b>	<b>5,024,699</b>	<b>4,805,757</b>	<b>5,149,492</b>	<b>4,034,550</b>	<b>5,011,530</b>	<b>5,328,862</b>	<b>5,916,892</b>	<b>5,902,345</b>
	<b>Expenditures</b>	<b>12,718,566</b>	<b>11,296,930</b>	<b>11,059,992</b>	<b>11,252,537</b>	<b>11,379,867</b>	<b>12,486,727</b>	<b>13,013,675</b>	<b>13,867,387</b>	<b>14,079,252</b>
	<b>Surplus(Deficit)</b>	<b>(1,711,138)</b>	<b>221,031</b>	<b>763,882</b>	<b>936,752</b>	<b>931,242</b>	<b>36,379</b>	<b>(308,705)</b>	<b>(995,508)</b>	<b>(1,027,301)</b>
	<b>Fund Balance</b>	<b>(492,939)</b> -3.88%	<b>(271,900)</b> -2.41%	<b>258,636</b> 2.34%	<b>664,852</b> 5.91%	<b>1,596,094</b> 14.03%	<b>1,632,473</b> 13.07%	<b>1,323,768</b> 10.17%	<b>328,260</b> 2.37%	<b>(699,041)</b> -4.97%



### 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Intergovernmental	434,263	523,767	517,000	527,319	454,197	455,000	455,000	455,000	455,000
Investment Earnings	779	837	1,000	350	350	350	350	350	350
Reimbursements	38,057	162,580	493,000	-	-	-	-	-	-
Miscellaneous	105	85	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>473,204</b>	<b>687,269</b>	<b>1,011,000</b>	<b>527,669</b>	<b>454,547</b>	<b>455,350</b>	<b>455,350</b>	<b>455,350</b>	<b>455,350</b>
<b>Expenditures</b>									
Contractual Services	7,865	33,516	-	-	-	-	-	-	-
Supplies	191,203	227,168	311,600	311,600	341,960	356,106	321,090	336,963	353,790
Capital Outlay	208,136	95,806	349,400	271,900	231,900	121,900	121,900	121,900	121,900
Contingencies	(38,685)	-	-	-	-	-	-	-	-
Other Financing Uses	-	96,000	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>368,519</b>	<b>452,490</b>	<b>661,000</b>	<b>583,500</b>	<b>573,860</b>	<b>478,006</b>	<b>442,990</b>	<b>458,863</b>	<b>475,690</b>
Surplus (Deficit)	104,685	234,779	350,000	(55,831)	(119,313)	(22,656)	12,360	(3,513)	(20,340)
<b>Ending Fund Balance</b>	<b>405,618</b>	<b>640,399</b>	<b>776,755</b>	<b>584,568</b>	<b>465,255</b>	<b>442,599</b>	<b>454,959</b>	<b>451,446</b>	<b>431,106</b>

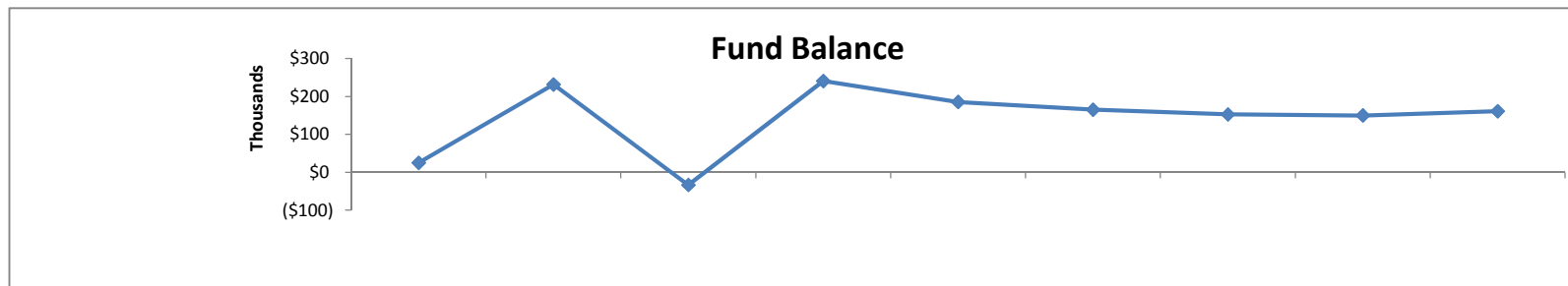


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Motor Fuel Tax - 15</u></b>										
15-000-41-00-4112	MOTOR FUEL TAX	409,576	425,971	355,000	415,000	415,000	415,000	415,000	415,000	415,000
15-000-41-00-4113	MFT HIGH GROWTH	24,687	24,674	20,000	39,197	39,197	40,000	40,000	40,000	40,000
	<i>Based on IDOT Projections</i>									
15-000-41-00-4172	ILLINOIS JOBS NOW PROCEEDS	-	73,122	142,000	73,122	-	-	-	-	-
15-000-45-00-4500	INVESTMENT EARNINGS	779	837	1,000	350	350	350	350	350	350
15-000-46-00-4605	REIMB - OLD JAIL/DWTWN PARKING LOT	-	151,000	493,000	-	-	-	-	-	-
15-000-46-00-4690	REIMB - MISCELLANEOUS	38,057	11,580	-	-	-	-	-	-	-
15-000-48-00-4850	MISCELLANEOUS INCOME	105	85	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>473,204</b>	<b>687,269</b>	<b>1,011,000</b>	<b>527,669</b>	<b>454,547</b>	<b>455,350</b>	<b>455,350</b>	<b>455,350</b>	<b>455,350</b>
15-155-54-00-5462	PROFESSIONAL SERVICES	-	2,587	-	-	-	-	-	-	-
15-155-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	7,865	30,929	-	-	-	-	-	-	-
15-155-56-00-5618	SALT	170,268	132,777	220,000	220,000	231,000	242,550	254,678	267,411	280,782
	<i>5% increases per annum</i>									
15-155-56-00-5619	SIGNS	5,941	1,232	18,000	18,000	35,000	35,000	35,000	35,000	35,000
15-155-56-00-5632	PATCHING	-	52,481	50,000	50,000	50,000	50,000	-	-	-
15-155-56-00-5633	COLD PATCH	3,983	9,892	10,600	10,600	11,660	12,826	14,109	15,519	17,071
15-155-56-00-5634	HOT PATCH	11,011	7,658	13,000	13,000	14,300	15,730	17,303	19,033	20,937
15-155-56-00-5640	REPAIR AND MAINTENANCE	-	23,128	-	-	-	-	-	-	-
15-155-60-00-6072	DOWNTOWN PARKING LOT	-	42,420	55,000	-	-	-	-	-	-
15-155-60-00-6073	GAME FARM ROAD PROJECT	54,226	31,456	150,000	150,000	110,000	-	-	-	-
15-155-60-00-6074	FOX ROAD PROJECT	153,910	21,930	-	-	-	-	-	-	-
15-155-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	-	25,000	-	-	-	-	-	-
15-155-60-00-6079	ROUTE 47 EXPANSION	-	-	119,400	121,900	121,900	121,900	121,900	121,900	121,900
15-155-70-00-7799	CONTINGENCIES	(38,685)	-	-	-	-	-	-	-	-
15-155-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	96,000	-	-	-	-	-	-	-
	<b>Expenditures</b>	<b>368,519</b>	<b>452,490</b>	<b>661,000</b>	<b>583,500</b>	<b>573,860</b>	<b>478,006</b>	<b>442,990</b>	<b>458,863</b>	<b>475,690</b>
	<b>Surplus(Deficit)</b>	<b>104,685</b>	<b>234,779</b>	<b>350,000</b>	<b>(55,831)</b>	<b>(119,313)</b>	<b>(22,656)</b>	<b>12,360</b>	<b>(3,513)</b>	<b>(20,340)</b>
	<b>Fund Balance</b>	<b>405,618</b>	<b>640,399</b>	<b>776,755</b>	<b>584,568</b>	<b>465,255</b>	<b>442,599</b>	<b>454,959</b>	<b>451,446</b>	<b>431,106</b>
		<i>110.07%</i>	<i>141.53%</i>	<i>117.51%</i>	<i>100.18%</i>	<i>81.07%</i>	<i>92.59%</i>	<i>102.70%</i>	<i>98.38%</i>	<i>90.63%</i>

## 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Intergovernmental	1,478	-	-	-	-	-	-	-	-
Charges for Service	365,910	358,104	345,000	347,656	395,000	360,000	365,000	370,000	375,000
Investment Earnings	286	301	300	150	200	200	200	200	200
Reimbursements	-	7,329	-	3,336	11,661	12,478	13,351	14,286	15,286
Miscellaneous	29,905	49,638	97,700	87,190	88,700	88,700	88,700	88,700	88,700
Other Financing Sources	1,119,500	951,890	732,710	736,710	955,886	983,992	1,009,002	1,038,056	1,073,173
<b>Total Revenue</b>	<b>1,517,079</b>	<b>1,367,262</b>	<b>1,175,710</b>	<b>1,175,042</b>	<b>1,451,447</b>	<b>1,445,370</b>	<b>1,476,253</b>	<b>1,511,242</b>	<b>1,552,359</b>
<b>Expenditures</b>									
Salaries	790,972	687,511	667,800	662,735	702,800	679,800	679,800	679,800	679,800
Benefits	124,085	109,114	109,730	109,730	296,477	310,769	330,721	352,664	376,801
Contractual Services	125,366	126,382	144,430	151,430	177,530	183,685	184,898	186,171	187,508
Supplies	245,396	237,847	267,250	241,750	329,960	291,585	293,323	295,183	297,174
Other Financing Uses	150,000	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,435,819</b>	<b>1,160,854</b>	<b>1,189,210</b>	<b>1,165,645</b>	<b>1,506,767</b>	<b>1,465,839</b>	<b>1,488,742</b>	<b>1,513,818</b>	<b>1,541,283</b>
Surplus (Deficit)	81,260	206,408	(13,500)	9,397	(55,320)	(20,469)	(12,489)	(2,576)	11,076
<b>Ending Fund Balance</b>	<b>25,151</b>	<b>231,558</b>	<b>(33,500)</b>	<b>240,955</b>	<b>185,635</b>	<b>165,166</b>	<b>152,677</b>	<b>150,101</b>	<b>161,177</b>
	1.75%	19.95%	-2.82%	20.67%	12.32%	11.27%	10.26%	9.92%	10.46%



Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Parks and Recreation - 79</u></b>										
79-000-41-00-4182	MISC INTERGOVERNMENTAL	1,478	-	-	-	-	-	-	-	-
79-000-44-00-4402	SPECIAL EVENTS	-	-	-	20,000	18,095	18,572	19,047	19,524	20,000
	<i>Previously included under Program Fees</i>									
79-000-44-00-4403	CHILD DEVELOPMENT	-	-	-	65,000	58,810	60,357	61,905	63,452	65,000
	<i>Previously included under Program Fees</i>									
79-000-44-00-4404	ATHLETICS AND FITNESS	-	-	-	125,000	113,095	116,071	119,048	122,024	125,000
	<i>Previously included under Program Fees</i>									
79-000-44-00-4440	PROGRAM FEES	180,230	189,890	180,000	-	-	-	-	-	-
	<i>Broken out as indicated above - Beg. Proj 2012</i>									
79-000-44-00-4441	CONCESSION REVENUE	39,573	31,072	30,000	36,696	30,000	30,000	30,000	30,000	30,000
79-000-44-00-4442	GOLF OUTING REVENUE	8,659	-	-	-	-	-	-	-	-
79-000-44-00-4443	HOMETOWN DAYS	137,448	137,142	135,000	100,960	175,000	135,000	135,000	135,000	135,000
79-000-45-00-4500	INVESTMENT EARNINGS	286	301	300	150	200	200	200	200	200
79-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	-	-	11,661	12,478	13,351	14,286	15,286
79-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	-	-	-	-	-	-	-
79-000-46-00-4690	REIMB - MISCELLANEOUS	-	7,329	-	3,336	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	19,329	22,471	86,000	54,190	48,000	48,000	48,000	48,000	48,000
	<i>Geneva Kayak - 301 E. Hydraulic</i>									
	<i>Verizon Cell Tower Lease - Wheaton Woods</i>									
79-000-48-00-4825	PARK RENTALS	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000
79-000-48-00-4846	SPONSORSHIPS/DONATIONS	10,576	7,445	11,200	4,000	14,700	14,700	14,700	14,700	14,700
79-000-48-00-4850	MISCELLANEOUS INCOME	-	19,722	500	4,000	1,000	1,000	1,000	1,000	1,000
79-000-49-00-4901	TRANSFER FROM GENERAL	1,119,500	951,890	732,710	736,710	955,886	983,992	1,009,002	1,038,056	1,073,173
	<i>FY 2012 includes add'l \$4k from admissions tax - Raging Waves</i>									
	<b>Revenue</b>	<b>1,517,079</b>	<b>1,367,262</b>	<b>1,175,710</b>	<b>1,175,042</b>	<b>1,451,447</b>	<b>1,445,370</b>	<b>1,476,253</b>	<b>1,511,242</b>	<b>1,552,359</b>
<b>Parks Department</b>										
79-790-50-00-5010	SALARIES AND WAGES	383,500	355,091	370,000	370,000	410,000	396,405	396,405	396,405	396,405
79-790-50-00-5015	PART-TIME SALARIES	7,509	15,969	17,000	16,935	17,000	18,000	18,000	18,000	18,000
79-790-50-00-5020	OVERTIME	308	439	3,000	3,000	3,000	4,000	4,000	4,000	4,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	32,960	32,914	37,730	37,730	43,693	41,000	41,000	41,000	41,000
79-790-52-00-5214	FICA CONTRIBUTION	29,265	27,503	30,000	30,000	34,000	34,000	34,000	34,000	34,000
79-790-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	126,842	139,526	153,479	168,827	185,709
79-790-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	1,208	1,220	1,232	1,245	1,257
79-790-52-00-5223	DENTAL INSURANCE	-	-	-	-	9,179	10,097	11,107	12,217	13,439
79-790-52-00-5224	VISION INSURANCE	-	-	-	-	1,104	1,214	1,336	1,469	1,616
79-790-54-00-5412	TRAINING & CONFERENCES	-	309	2,600	2,600	2,600	2,600	2,600	2,600	2,600
79-790-54-00-5415	TRAVEL AND LODGING	-	-	750	750	750	750	750	750	750
79-790-54-00-5440	TELECOMMUNICATIONS	3,085	1,802	3,780	3,780	3,780	3,780	3,780	3,780	3,780
79-790-54-00-5462	PROFESSIONAL SERVICES	865	3,323	4,500	4,500	4,500	4,500	4,500	4,500	4,500
79-790-54-00-5466	LEGAL SERVICES	4,582	1,749	4,000	4,000	4,000	4,000	4,000	4,000	4,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	-	188	2,500	2,500	2,500	2,500	2,500	2,500	2,500
79-790-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	-	-	-	-	17,500	22,500	22,500	22,500	22,500
	<i>Broad weed control in parks</i>									

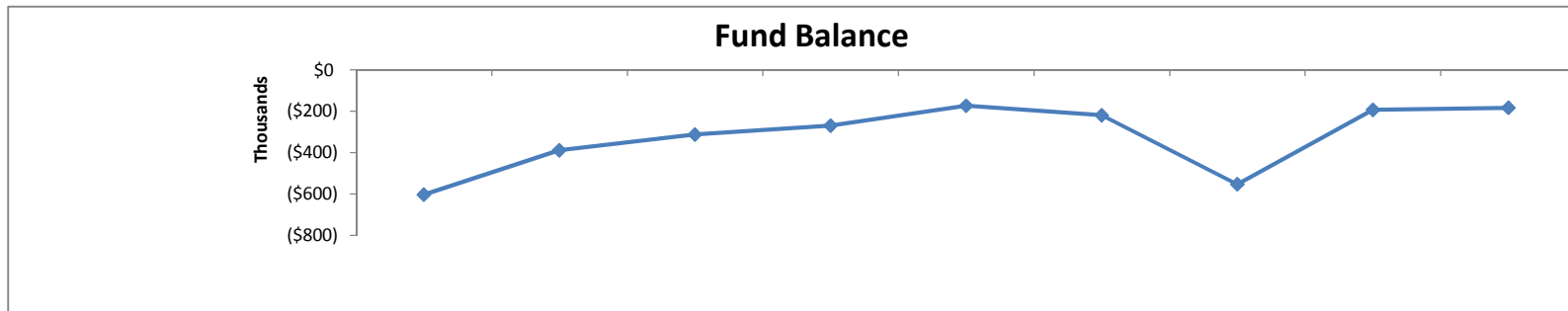
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
79-790-56-00-5610	OFFICE SUPPLIES	70	152	300	300	300	300	300	300	300
79-790-56-00-5620	OPERATING SUPPLIES	20,372	11,232	22,500	22,500	22,500	22,500	22,500	22,500	22,500
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	1,889	1,785	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 AND MAINTENANCE	40,514	44,231	48,000	48,000	50,500	50,500	50,500	50,500	50,500
79-790-56-00-5695	GASOLINE	-	-	-	-	20,000	21,400	22,898	24,501	26,216
<i>Formerly budgeted under PW - Street Ops</i>										
<i>Increase of 7% per annum</i>										
		<b>528,943</b>	<b>500,718</b>	<b>553,510</b>	<b>553,445</b>	<b>781,806</b>	<b>787,642</b>	<b>804,237</b>	<b>822,444</b>	<b>842,422</b>
<b>Recreation Department</b>										
79-795-50-00-5010	SALARIES AND WAGES	342,637	248,541	190,000	195,000	185,000	173,595	173,595	173,595	173,595
79-795-50-00-5015	PART-TIME SALARIES	13,482	12,708	25,000	20,000	25,000	25,000	25,000	25,000	25,000
79-795-50-00-5020	OVERTIME	-	-	300	300	300	300	300	300	300
79-795-50-00-5045	CONCESSION WAGES	9,968	9,021	12,500	12,500	12,500	12,500	12,500	12,500	12,500
79-795-50-00-5046	PRE-SCHOOL WAGES	19,468	23,085	25,000	25,000	25,000	25,000	25,000	25,000	25,000
79-795-50-00-5052	INSTRUCTORS WAGES	14,100	22,657	25,000	20,000	25,000	25,000	25,000	25,000	25,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	31,675	24,798	22,000	22,000	19,884	18,730	18,730	18,730	18,730
79-795-52-00-5214	FICA CONTRIBUTION	30,185	23,899	20,000	20,000	16,000	16,000	16,000	16,000	16,000
79-795-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	41,094	45,203	49,724	54,696	60,166
79-795-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	473	478	483	487	492
79-795-52-00-5223	DENTAL INSURANCE	-	-	-	-	2,675	2,943	3,237	3,560	3,916
79-795-52-00-5224	VISION INSURANCE	-	-	-	-	325	358	393	433	476
79-795-54-00-5412	TRAINING & CONFERENCES	-	680	2,000	2,000	2,000	2,000	2,000	2,000	2,000
79-795-54-00-5415	TRAVEL AND LODGING	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
79-795-54-00-5419	GOLF OUTING	6,001	-	-	-	-	-	-	-	-
79-795-54-00-5426	PUBLISHING & ADVERTISING	28,013	27,872	27,000	27,000	27,000	27,000	27,000	27,000	27,000
79-795-54-00-5440	TELECOMMUNICATIONS	4,358	5,517	4,300	4,300	4,300	4,300	4,300	4,300	4,300
79-795-54-00-5447	SCHOLARSHIPS	156	221	1,000	1,000	2,500	2,500	2,500	2,500	2,500
<i>Expansion of program in FY 2013</i>										
79-795-54-00-5452	POSTAGE & SHIPPING	7,391	7,006	8,000	5,000	8,000	8,000	8,000	8,000	8,000
79-795-54-00-5460	DUES AND SUBSCRIPTIONS	1,061	482	1,500	1,500	1,500	1,500	1,500	1,500	1,500
79-795-54-00-5462	PROFESSIONAL SERVICES	43,483	49,076	47,000	65,000	60,000	60,000	60,000	60,000	60,000
79-795-54-00-5480	UTILITIES	15,690	21,229	22,000	12,000	23,100	24,255	25,468	26,741	28,078
<i>5% increase per annum</i>										
79-795-54-00-5485	RENTAL & LEASE PURCHASE	4,145	2,459	4,500	4,500	4,500	4,500	4,500	4,500	4,500
79-795-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	587	1,387	1,000	1,000	1,000	1,000	1,000	1,000	1,000
79-795-54-00-5496	PROGRAM REFUNDS	5,949	3,082	7,000	9,000	7,000	7,000	7,000	7,000	7,000
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	100,579	99,903	100,000	85,000	140,000	100,000	100,000	100,000	100,000
79-795-56-00-5606	PROGRAM SUPPLIES	41,176	47,154	55,000	45,000	55,000	55,000	55,000	55,000	55,000
79-795-56-00-5607	CONCESSION SUPPLIES	24,239	17,834	18,000	18,000	18,000	18,000	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	4,268	2,466	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	4,837	4,138	5,500	5,500	5,500	5,500	5,500	5,500	5,500
79-795-56-00-5630	SMALL TOOLS & EQUIPMENT	510	283	2,000	2,000	2,000	2,000	2,000	2,000	2,000
79-795-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	98	2,600	500	1,500	500	500	500	500	500
79-795-56-00-5640	REPAIR AND MAINTENANCE	825	412	2,000	2,000	2,000	2,000	2,000	2,000	2,000
79-795-56-00-5645	BOOKS AND PUBLICATIONS	104	-	100	100	100	100	100	100	100
79-795-56-00-5690	SUPPLIES - GRANT REIMBURSABLE	45	-	500	500	500	500	500	500	500

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
79-795-56-00-5695	GASOLINE	1,846	1,626	3,000	1,500	3,210	3,435	3,675	3,932	4,208
	<i>Increase of 7% per annum</i>									
79-795-99-00-9901	TRANSFER TO GENERAL	150,000	-	-	-	-	-	-	-	-
		<b>906,876</b>	<b>660,136</b>	<b>635,700</b>	<b>612,200</b>	<b>724,961</b>	<b>678,197</b>	<b>684,505</b>	<b>691,374</b>	<b>698,861</b>
	<b>Expenditures</b>	<b>1,435,819</b>	<b>1,160,854</b>	<b>1,189,210</b>	<b>1,165,645</b>	<b>1,506,767</b>	<b>1,465,839</b>	<b>1,488,742</b>	<b>1,513,818</b>	<b>1,541,283</b>
	<b>Surplus(Deficit)</b>	<b>81,260</b>	<b>206,408</b>	<b>(13,500)</b>	<b>9,397</b>	<b>(55,320)</b>	<b>(20,469)</b>	<b>(12,489)</b>	<b>(2,576)</b>	<b>11,076</b>
	<b>Fund Balance</b>	<b>25,151</b>	<b>231,558</b>	<b>(33,500)</b>	<b>240,955</b>	<b>185,635</b>	<b>165,166</b>	<b>152,677</b>	<b>150,101</b>	<b>161,177</b>
		<i>1.75%</i>	<i>19.95%</i>	<i>-2.82%</i>	<i>20.67%</i>	<i>12.32%</i>	<i>11.27%</i>	<i>10.26%</i>	<i>9.92%</i>	<i>10.46%</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Intergovernmental	103,337	42,285	400,000	400,000	400,000	96,000	-	400,000	-
Land Cash Contributions	165,810	432,354	20,500	20,500	20,500	70,500	23,000	23,000	23,000
<b>Total Revenue</b>	<b>269,147</b>	<b>474,639</b>	<b>420,500</b>	<b>420,500</b>	<b>420,500</b>	<b>166,500</b>	<b>23,000</b>	<b>423,000</b>	<b>23,000</b>
<b>Expenditures</b>									
Capital Outlay	246,608	199,390	281,000	281,000	323,825	213,000	356,850	63,000	13,000
Other Financing Uses	60,449	60,449	20,084	20,084	-	-	-	-	-
<b>Total Expenditures</b>	<b>307,057</b>	<b>259,839</b>	<b>301,084</b>	<b>301,084</b>	<b>323,825</b>	<b>213,000</b>	<b>356,850</b>	<b>63,000</b>	<b>13,000</b>
Surplus (Deficit)	(37,910)	214,800	119,416	119,416	96,675	(46,500)	(333,850)	360,000	10,000
<b>Ending Fund Balance</b>	<b>(603,425)</b>	<b>(388,625)</b>	<b>(312,230)</b>	<b>(269,209)</b>	<b>(172,534)</b>	<b>(219,034)</b>	<b>(552,884)</b>	<b>(192,884)</b>	<b>(182,884)</b>



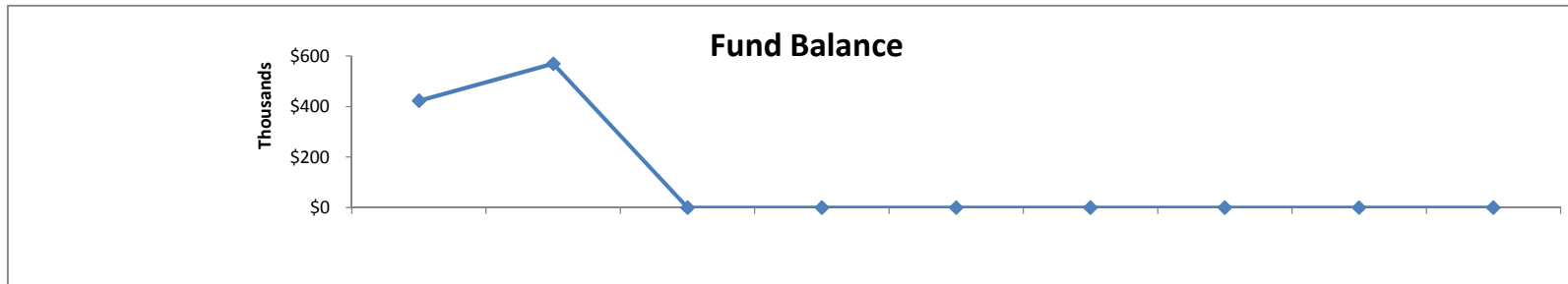
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Land Cash - 72</u></b>										
72-000-41-00-4170	STATE GRANTS	103,337	42,285	-	-	-	-	-	-	-
72-000-41-00-4171	OSLAD GRANT - PRAIRIE MEADOWS	-	-	400,000	400,000	-	-	-	-	-
72-000-41-00-4173	OSLAD GRANT - RAINTREE	-	-	-	-	400,000	-	-	-	-
72-000-41-00-4174	RTP GRANT - HOPKINS PARK	-	-	-	-	-	96,000	-	-	-
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT GRANT	-	-	-	-	-	-	-	400,000	-
72-000-47-00-4702	WHISPERING MEADOWS (K HILL)	3,383	312,655	-	-	-	-	-	-	-
72-000-47-00-4703	AUTUMN CREEK	62,427	18,460	20,000	20,000	20,000	20,000	20,000	20,000	20,000
72-000-47-00-4704	BLACKBERRY WOODS	-	568	500	500	500	500	500	500	500
72-000-47-00-4705	BRISTOL BAY	100,000	100,000	-	-	-	-	-	-	-
72-000-47-00-4706	CALEDONIA	-	-	-	-	-	-	2,500	2,500	2,500
72-000-47-00-4707	RIVER'S EDGE		671							
72-000-49-00-4921	TRANSFER FROM PARK & REC CAPITAL						50,000			
	<i>Raintree Park B reimbursement</i>	-	-	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>269,147</b>	<b>474,639</b>	<b>420,500</b>	<b>420,500</b>	<b>420,500</b>	<b>166,500</b>	<b>23,000</b>	<b>423,000</b>	<b>23,000</b>
72-720-60-00-6029	CALEDONIA	-	-	-	-	-	-	-	-	-
72-720-60-00-6031	HEARTLAND CIRCLE	22,408	-	-	-	-	-	-	-	-
72-720-60-00-6032	MOSIER HOLDING COSTS	10,000	10,000	11,000	11,000	12,000	13,000	13,000	13,000	13,000
72-720-60-00-6034	WHISPERING MEADOWS (K HILL)	196,015	-	-	-	-	-	-	-	-
72-720-60-00-6036	RAINTREE VILLAGE	-	88,175	270,000	270,000	191,825	-	-	-	-
72-720-60-00-6037	GRANDE RESERVE BIKE TRAIL	2,650	-	-	-	-	-	-	-	-
72-720-60-00-6038	WHEATON WOODS NATURE TRAIL	15,535	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	HOPKINS PARK	-	-	-	-	120,000	-	-	-	-
72-720-60-00-6045	RIVERFRONT PARK	-	-	-	-	-	200,000	200,000	-	-
72-720-60-00-6046	GRANDE RESERVE PARK A	-	-	-	-	-	-	-	50,000	-
	<i>Basketball courts and sidewalk/corner</i>									
72-720-60-00-6047	GRANDE RESERVE PARK B	-	-	-	-	-	-	143,850	-	-
	<i>Original estimate w/ 10% increase for inflation</i>									
72-720-99-00-9901	TRANSFER TO GENERAL	60,449	60,449	20,084	20,084	-	-	-	-	-
	<i>General Fund transfer eliminated in FY 2013</i>									
	<b>Expenditures</b>	<b>307,057</b>	<b>259,839</b>	<b>301,084</b>	<b>301,084</b>	<b>323,825</b>	<b>213,000</b>	<b>356,850</b>	<b>63,000</b>	<b>13,000</b>
	<b>Surplus(Deficit)</b>	<b>(37,910)</b>	<b>214,800</b>	<b>119,416</b>	<b>119,416</b>	<b>96,675</b>	<b>(46,500)</b>	<b>(333,850)</b>	<b>360,000</b>	<b>10,000</b>
	<b>Fund Balance</b>	<b>(603,425)</b>	<b>(388,625)</b>	<b>(312,230)</b>	<b>(269,209)</b>	<b>(172,534)</b>	<b>(219,034)</b>	<b>(552,884)</b>	<b>(192,884)</b>	<b>(182,884)</b>
		-196.52%	-149.56%	-103.70%	-89.41%	-53.28%	-102.83%	-154.93%	-306.17%	-1406.80%



### 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Taxes	216,677	228,346	-	259,052	-	-	-	-	-
Investment Earnings	45	13	-	275	-	-	-	-	-
<b>Total Revenue</b>	<b>216,722</b>	<b>228,359</b>	<b>-</b>	<b>259,327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>									
Contractual Services	1,220	1,989	-	3,565	-	-	-	-	-
Supplies	-	-	-	11,236	-	-	-	-	-
Debt Service	77,793	79,933	-	76,783	-	-	-	-	-
Other Financing Uses	-	-	-	737,533	-	-	-	-	-
<b>Total Expenditures</b>	<b>79,013</b>	<b>81,922</b>	<b>-</b>	<b>829,117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (Deficit)	137,709	146,437	-	(569,790)	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>423,351</b>	<b>569,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

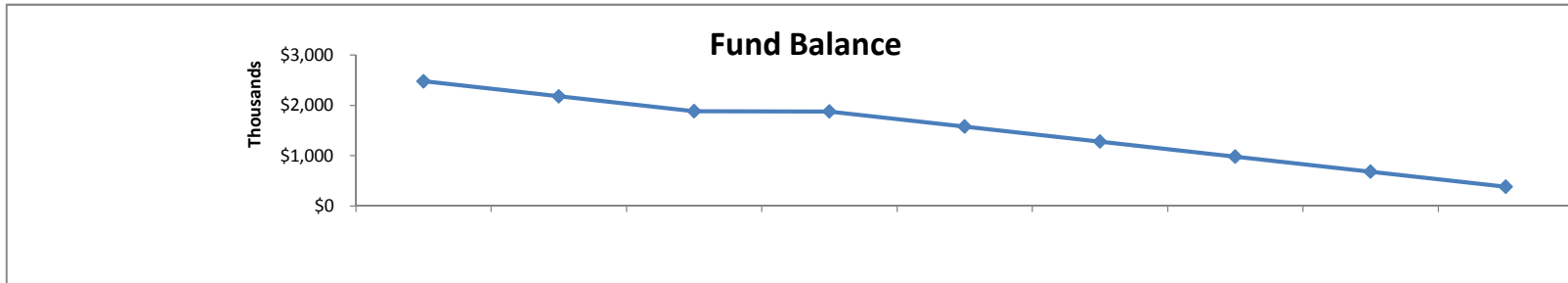


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Fox Industrial TIF</u></b>										
85-000-40-00-4085	PROPERTY TAXES - FOX INDUSTRIAL TIF	216,677	228,346	-	259,052	-	-	-	-	-
85-000-45-00-4500	INVESTMENT EARNINGS	45	13	-	275	-	-	-	-	-
	<b>Revenue</b>	<b>216,722</b>	<b>228,359</b>	<b>-</b>	<b>259,327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
85-850-54-00-5420	ADMINISTRATIVE FEES	1,220	1,989	-	3,565	-	-	-	-	-
85-850-56-00-5619	SIGNS	-	-	-	11,236	-	-	-	-	-
<b>Debt Service - 2002 Bond</b>										
85-850-98-00-8000	PRINCIPLE PAYMENT	65,000	70,000	-	70,000	-	-	-	-	-
85-850-98-00-8050	INTEREST PAYMENT	12,793	9,933	-	6,783	-	-	-	-	-
85-850-99-00-9901	TRANSFER TO GENERAL	-	-	-	-	-	-	-	-	-
85-850-99-00-9942	TRANSFER TO DEBT SERVICE	-	-	-	78,777	-	-	-	-	-
	<i>2002 Debt Service payable in FY 2013</i>									
85-850-99-00-9999	TIF LIQUIDATION	-	-	-	658,756	-	-	-	-	-
	<b>Expenditures</b>	<b>79,013</b>	<b>81,922</b>	<b>-</b>	<b>829,117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Surplus(Deficit)</b>	<b>137,709</b>	<b>146,437</b>	<b>-</b>	<b>(569,790)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Balance</b>	<b>423,351</b>	<b>569,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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.

	FY2010 Actual	FY2011 Actual	FY 2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Taxes	6,250	6,372	6,250	4,188	4,500	4,500	4,500	4,500	4,500
Investment Earnings	8,223	3,134	4,000	2,600	2,000	2,000	2,000	2,000	2,000
<b>Total Revenue</b>	<b>14,473</b>	<b>9,506</b>	<b>10,250</b>	<b>6,788</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>Expenditures</b>									
Contractual Services	999	1,623	1,400	1,375	1,375	1,375	1,375	1,375	1,375
Debt Service	307,868	307,093	306,143	306,143	304,668	302,738	305,523	302,723	304,723
<b>Total Expenditures</b>	<b>308,867</b>	<b>308,716</b>	<b>307,543</b>	<b>307,518</b>	<b>306,043</b>	<b>304,113</b>	<b>306,898</b>	<b>304,098</b>	<b>306,098</b>
Surplus (Deficit)	(294,394)	(299,210)	(297,293)	(300,730)	(299,543)	(297,613)	(300,398)	(297,598)	(299,598)
<b>Ending Fund Balance</b>	<b>2,477,758</b>	<b>2,178,550</b>	<b>1,883,380</b>	<b>1,877,820</b>	<b>1,578,277</b>	<b>1,280,664</b>	<b>980,266</b>	<b>682,668</b>	<b>383,070</b>

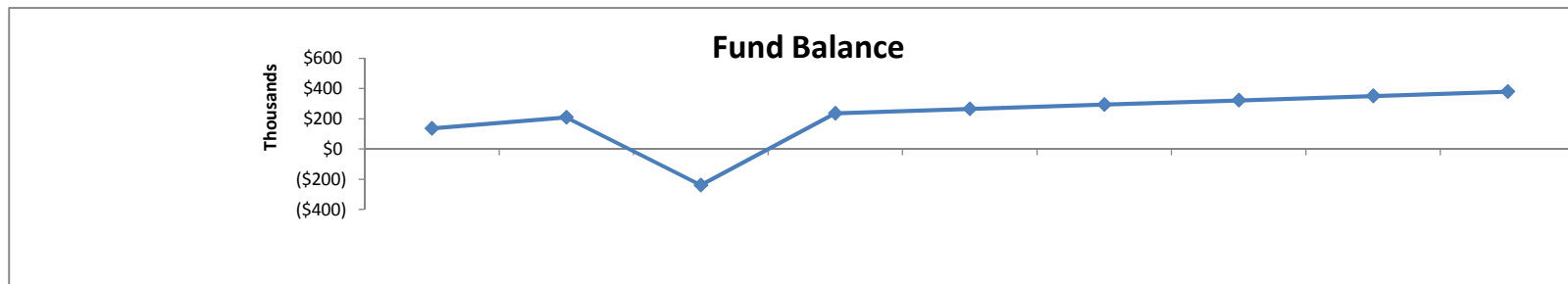


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Countryside TIF</u></b>										
87-000-40-00-4087	PROPERTY TAXES - COUNTRYSIDE TIF	6,250	6,372	6,250	4,188	4,500	4,500	4,500	4,500	4,500
87-000-45-00-4500	INVESTMENT EARNINGS	8,223	3,134	4,000	2,600	2,000	2,000	2,000	2,000	2,000
	<b>Revenue</b>	<b>14,473</b>	<b>9,506</b>	<b>10,250</b>	<b>6,788</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
87-870-54-00-5420	ADMINISTRATIVE FEES	999	1,248	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	<i>Legal &amp; TIF reporting costs</i>									
87-870-54-00-5498	PAYING AGENT FEES	-	375	400	375	375	375	375	375	375
<b>Debt Service - 2005 Bond</b>										
87-870-80-00-8000	PRINCIPLE PAYMENT	165,000	170,000	175,000	175,000	180,000	185,000	195,000	200,000	210,000
87-870-80-00-8050	INTEREST PAYMENT	142,868	137,093	131,143	131,143	124,668	117,738	110,523	102,723	94,723
	<b>Expenditures</b>	<b>308,867</b>	<b>308,716</b>	<b>307,543</b>	<b>307,518</b>	<b>306,043</b>	<b>304,113</b>	<b>306,898</b>	<b>304,098</b>	<b>306,098</b>
	<b>Surplus(Deficit)</b>	<b>(294,394)</b>	<b>(299,210)</b>	<b>(297,293)</b>	<b>(300,730)</b>	<b>(299,543)</b>	<b>(297,613)</b>	<b>(300,398)</b>	<b>(297,598)</b>	<b>(299,598)</b>
	<b>Fund Balance</b>	<b>2,477,758</b> 802.21%	<b>2,178,550</b> 705.68%	<b>1,883,380</b> 612.40%	<b>1,877,820</b> 610.64%	<b>1,578,277</b> 515.70%	<b>1,280,664</b> 421.11%	<b>980,266</b> 319.41%	<b>682,668</b> 224.49%	<b>383,070</b> 125.15%

### Downtown TIF Fund (88)

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

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Taxes	88,550	75,362	88,550	67,807	70,000	70,000	70,000	70,000	70,000
Investment Earnings	-	-	-	150	150	150	150	150	150
<b>Total Revenue</b>	<b>88,550</b>	<b>75,362</b>	<b>88,550</b>	<b>67,957</b>	<b>70,150</b>	<b>70,150</b>	<b>70,150</b>	<b>70,150</b>	<b>70,150</b>
<b>Expenditures</b>									
Contractual Services	1,832	1,896	11,500	11,500	11,500	11,500	11,500	11,500	11,500
Capital Outlay	-	-	525,340	30,000	30,000	30,000	30,000	30,000	30,000
<b>Total Expenditures</b>	<b>1,832</b>	<b>1,896</b>	<b>536,840</b>	<b>41,500</b>	<b>41,500</b>	<b>41,500</b>	<b>41,500</b>	<b>41,500</b>	<b>41,500</b>
Surplus (Deficit)	86,718	73,466	(448,290)	26,457	28,650	28,650	28,650	28,650	28,650
<b>Ending Fund Balance</b>	<b>136,294</b>	<b>209,760</b>	<b>(238,134)</b>	<b>236,217</b>	<b>264,867</b>	<b>293,517</b>	<b>322,167</b>	<b>350,817</b>	<b>379,467</b>

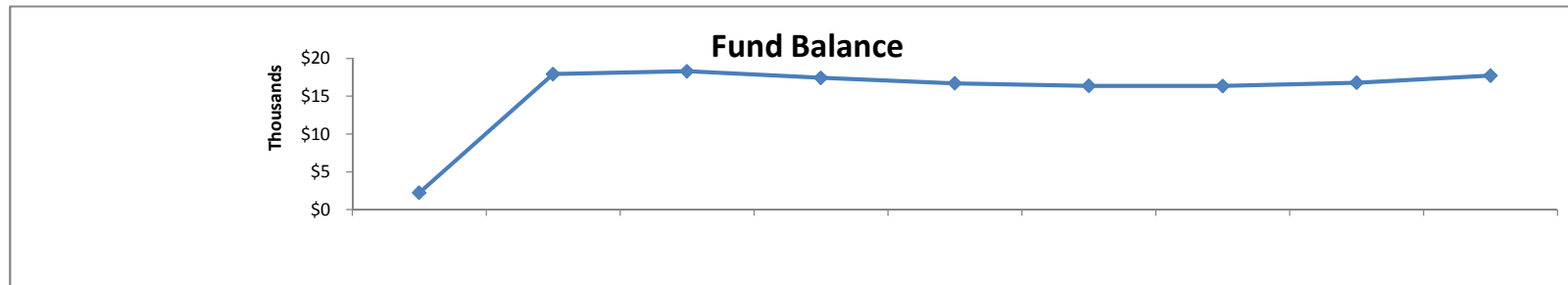


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Downtown TIF</u></b>										
88-000-40-00-4088	PROPERTY TAXES - DOWNTOWN TIF	88,550	75,362	88,550	67,807	70,000	70,000	70,000	70,000	70,000
88-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	150	150	150	150	150	150
	<b>Revenue</b>	<b>88,550</b>	<b>75,362</b>	<b>88,550</b>	<b>67,957</b>	<b>70,150</b>	<b>70,150</b>	<b>70,150</b>	<b>70,150</b>	<b>70,150</b>
88-880-54-00-5420	ADMINISTRATIVE FEES	1,832	1,896	1,500	1,500	1,500	1,500	1,500	1,500	1,500
	<i>Filing fees &amp; TIF reporting costs</i>									
88-880-54-00-5466	LEGAL SERVICES	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
88-880-60-00-6000	PROJECT COSTS	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
88-880-60-00-6079	ROUTE 47 EXPANSION	-	-	515,340	20,000	20,000	20,000	20,000	20,000	20,000
	<b>Expenditures</b>	<b>1,832</b>	<b>1,896</b>	<b>536,840</b>	<b>41,500</b>	<b>41,500</b>	<b>41,500</b>	<b>41,500</b>	<b>41,500</b>	<b>41,500</b>
	<b>Surplus(Deficit)</b>	<b>86,718</b>	<b>73,466</b>	<b>(448,290)</b>	<b>26,457</b>	<b>28,650</b>	<b>28,650</b>	<b>28,650</b>	<b>28,650</b>	<b>28,650</b>
	<b>Fund Balance</b>	<b>136,294</b>	<b>209,760</b>	<b>(238,134)</b>	<b>236,217</b>	<b>264,867</b>	<b>293,517</b>	<b>322,167</b>	<b>350,817</b>	<b>379,467</b>
		7439.63%	11063.29%	-44.36%	569.20%	638.23%	707.27%	776.31%	845.34%	914.38%

### 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Taxes	19,897	19,894	3,786	3,786	3,786	4,165	4,581	5,039	5,543
Investment Earnings	-	-	-	5	-	-	-	-	-
<b>Total Revenue</b>	<b>19,897</b>	<b>19,894</b>	<b>3,786</b>	<b>3,791</b>	<b>3,786</b>	<b>4,165</b>	<b>4,581</b>	<b>5,039</b>	<b>5,543</b>
<b>Expenditures</b>									
Contractual Services	4,011	4,178	3,804	4,300	4,500	4,500	4,603	4,603	4,603
<b>Total Expenditures</b>	<b>4,011</b>	<b>4,178</b>	<b>3,804</b>	<b>4,300</b>	<b>4,500</b>	<b>4,500</b>	<b>4,603</b>	<b>4,603</b>	<b>4,603</b>
Surplus (Deficit)	15,886	15,716	(18)	(509)	(714)	(335)	(22)	436	940
<b>Ending Fund Balance</b>	<b>2,226</b>	<b>17,942</b>	<b>18,316</b>	<b>17,433</b>	<b>16,719</b>	<b>16,384</b>	<b>16,362</b>	<b>16,798</b>	<b>17,738</b>



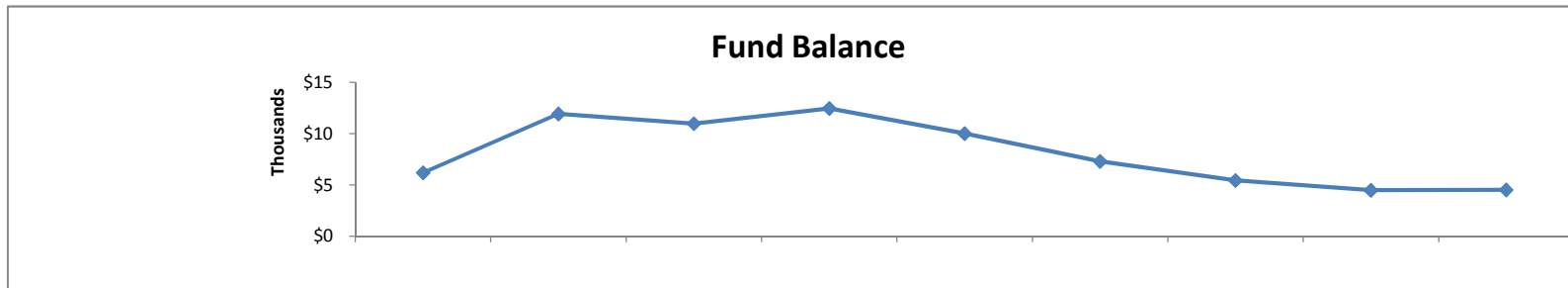
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Fox Hill SSA - 11</u></b>										
11-000-40-00-4011	PROPERTY TAXES - FOX HILL SSA <i>10% increase beginning in FY 2014</i>	19,897	19,894	3,786	3,786	3,786	4,165	4,581	5,039	5,543
11-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	5	-	-	-	-	-
	<b>Revenue</b>	<b>19,897</b>	<b>19,894</b>	<b>3,786</b>	<b>3,791</b>	<b>3,786</b>	<b>4,165</b>	<b>4,581</b>	<b>5,039</b>	<b>5,543</b>
11-111-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	4,011	4,178	3,804	4,300	4,500	4,500	4,603	4,603	4,603
	<b>Expenditures</b>	<b>4,011</b>	<b>4,178</b>	<b>3,804</b>	<b>4,300</b>	<b>4,500</b>	<b>4,500</b>	<b>4,603</b>	<b>4,603</b>	<b>4,603</b>
	<b>Surplus(Deficit)</b>	<b>15,886</b>	<b>15,716</b>	<b>(18)</b>	<b>(509)</b>	<b>(714)</b>	<b>(335)</b>	<b>(22)</b>	<b>436</b>	<b>940</b>
	<b>Fund Balance</b>	<b>2,226</b> 55.50%	<b>17,942</b> 429.44%	<b>18,316</b> 481.49%	<b>17,433</b> 405.42%	<b>16,719</b> 371.53%	<b>16,384</b> 364.09%	<b>16,362</b> 355.46%	<b>16,798</b> 364.94%	<b>17,738</b> 385.36%



### 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Taxes	13,871	13,871	7,530	7,530	7,531	8,284	9,113	10,024	11,026
Investment Earnings	-	-	-	10	-	-	-	-	-
<b>Total Revenue</b>	<b>13,871</b>	<b>13,871</b>	<b>7,530</b>	<b>7,540</b>	<b>7,531</b>	<b>8,284</b>	<b>9,113</b>	<b>10,024</b>	<b>11,026</b>
<b>Expenditures</b>									
Contractual Services	8,782	8,136	9,078	7,000	9,986	10,985	10,985	10,985	10,985
<b>Total Expenditures</b>	<b>8,782</b>	<b>8,136</b>	<b>9,078</b>	<b>7,000</b>	<b>9,986</b>	<b>10,985</b>	<b>10,985</b>	<b>10,985</b>	<b>10,985</b>
Surplus (Deficit)	5,089	5,735	(1,548)	540	(2,455)	(2,701)	(1,872)	(961)	41
<b>Ending Fund Balance</b>	<b>6,188</b>	<b>11,922</b>	<b>10,980</b>	<b>12,462</b>	<b>10,007</b>	<b>7,306</b>	<b>5,434</b>	<b>4,473</b>	<b>4,514</b>

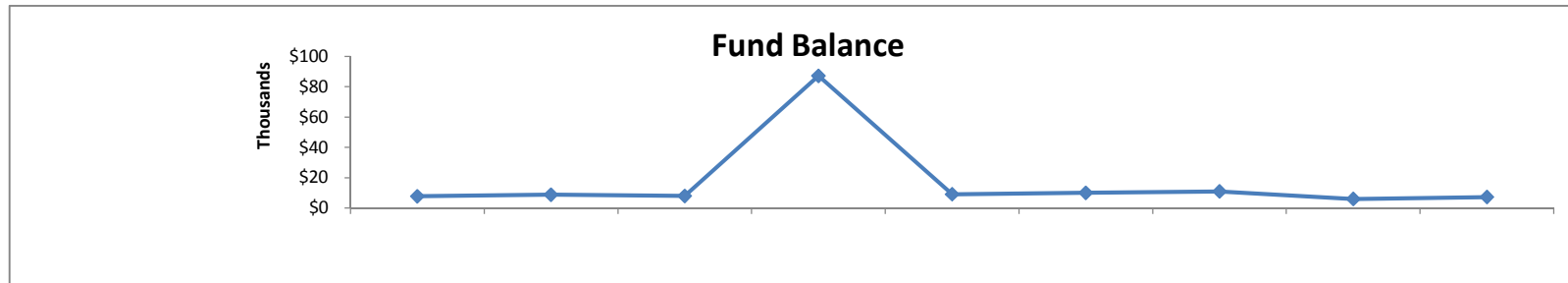


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Sunflower SSA - 12</u></b>										
12-000-40-00-4012	PROPERTY TAXES - SUNFLOWER SSA	13,871	13,871	7,530	7,530	7,531	8,284	9,113	10,024	11,026
	<i>10% increase starting FY 2014 for pond maintenance</i>									
12-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	10	-	-	-	-	-
	<b>Revenue</b>	<b>13,871</b>	<b>13,871</b>	<b>7,530</b>	<b>7,540</b>	<b>7,531</b>	<b>8,284</b>	<b>9,113</b>	<b>10,024</b>	<b>11,026</b>
12-112-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	8,782	8,136	9,078	7,000	9,986	10,985	10,985	10,985	10,985
	<b>Expenditures</b>	<b>8,782</b>	<b>8,136</b>	<b>9,078</b>	<b>7,000</b>	<b>9,986</b>	<b>10,985</b>	<b>10,985</b>	<b>10,985</b>	<b>10,985</b>
	<b>Surplus(Deficit)</b>	<b>5,089</b>	<b>5,735</b>	<b>(1,548)</b>	<b>540</b>	<b>(2,455)</b>	<b>(2,701)</b>	<b>(1,872)</b>	<b>(961)</b>	<b>41</b>
	<b>Fund Balance</b>	<b>6,188</b>	<b>11,922</b>	<b>10,980</b>	<b>12,462</b>	<b>10,007</b>	<b>7,306</b>	<b>5,434</b>	<b>4,473</b>	<b>4,514</b>
		70.46%	146.53%	120.95%	178.03%	100.21%	66.51%	49.47%	40.72%	41.09%

## Debt Service Fund (42)

The Debt Service Fund accumulates monies for payment of the 2004C and 2005A bonds. These bonds were issued to finance road improvement projects. Property taxes are levied except for the 2004C bond, which utilizes a General Fund transfer of sales tax to pay its annual debt service requirement.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Taxes	-	-	324,179	323,350	326,379	328,179	329,579	320,000	250,000
Licenses & Permits	7,628	1,025	-	1,000	1,000	1,000	1,000	1,000	1,000
Investment Earnings	-	-	-	300	300	300	300	300	300
Other Financing Sources	482,294	429,404	103,740	182,517	99,465	-	-	4,676	86,579
<b>Total Revenue</b>	<b>489,922</b>	<b>430,429</b>	<b>427,919</b>	<b>507,167</b>	<b>427,144</b>	<b>329,479</b>	<b>330,879</b>	<b>325,976</b>	<b>337,879</b>
<b>Expenditures</b>									
Contractual Services	-	-	750	750	963	375	375	375	375
Debt Service	482,294	429,404	427,919	427,919	504,407	328,179	329,579	330,579	336,179
<b>Total Expenditures</b>	<b>482,294</b>	<b>429,404</b>	<b>428,669</b>	<b>428,669</b>	<b>505,370</b>	<b>328,554</b>	<b>329,954</b>	<b>330,954</b>	<b>336,554</b>
Surplus (Deficit)	7,628	1,025	(750)	78,498	(78,226)	925	925	(4,978)	1,325
<b>Ending Fund Balance</b>	<b>7,628</b>	<b>8,653</b>	<b>7,778</b>	<b>87,151</b>	<b>8,925</b>	<b>9,850</b>	<b>10,775</b>	<b>5,797</b>	<b>7,122</b>

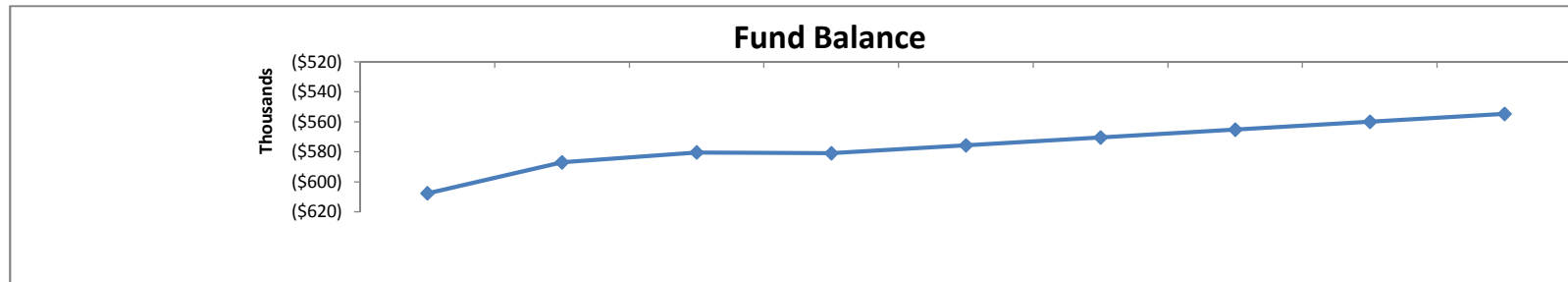


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Debt Service - 42</u></b>										
42-000-40-00-4006	PROPERTY TAXES - 2005A BOND	-	-	324,179	323,350	326,379	328,179	329,579	320,000	250,000
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	7,628	1,025	-	1,000	1,000	1,000	1,000	1,000	1,000
42-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	300	300	300	300	300	300
42-000-49-00-4901	TRANSFER FROM GENERAL	425,094	429,404	103,740	103,740	99,465	-	-	4,676	86,579
42-000-49-00-4916	TRANSFER FROM MUNICIPAL BUILDING	57,200	-	-	-	-	-	-	-	-
42-000-49-00-4985	TRANSFER FROM FOX INDUSTRIAL TIF	-	-	-	78,777	-	-	-	-	-
	<i>For Series 2002 D/S &amp; paying agent fee</i>									
	<b>Revenue</b>	<b>489,922</b>	<b>430,429</b>	<b>427,919</b>	<b>507,167</b>	<b>427,144</b>	<b>329,479</b>	<b>330,879</b>	<b>325,976</b>	<b>337,879</b>
42-420-54-00-5498	PAYING AGENT FEES	-	-	750	750	963	375	375	375	375
	<i>Increase due to 2002 paying agent fee FY 2013</i>									
<b>2002A Refunding</b>										
42-420-80-00-8000	PRINCIPLE PAYMENT	55,000	-	-	-	-	-	-	-	-
42-420-80-00-8050	INTEREST PAYMENT	2,200	-	-	-	-	-	-	-	-
<b>2004C Bond</b>										
42-420-81-00-8000	PRINCIPLE PAYMENT	90,000	95,000	95,000	95,000	95,000	-	-	-	-
42-420-81-00-8050	INTEREST PAYMENT	16,515	12,825	8,740	8,740	4,465	-	-	-	-
<b>2005A Bond</b>										
42-420-82-00-8000	PRINCIPLE PAYMENT	175,000	185,000	195,000	195,000	205,000	215,000	225,000	235,000	250,000
42-420-82-00-8050	INTEREST PAYMENT	143,579	136,579	129,179	129,179	121,379	113,179	104,579	95,579	86,179
<b>2002 Fox Industrial TIF Bond</b>										
42-420-98-00-8000	PRINCIPLE PAYMENT	-	-	-	-	75,000	-	-	-	-
42-420-98-00-8050	INTEREST PAYMENT	-	-	-	-	3,563	-	-	-	-
	<i>2002 Debt service payable in FY 2013 from Fox Industrial TIF</i>									
	<b>Expenditures</b>	<b>482,294</b>	<b>429,404</b>	<b>428,669</b>	<b>428,669</b>	<b>505,370</b>	<b>328,554</b>	<b>329,954</b>	<b>330,954</b>	<b>336,554</b>
	<b>Surplus(Deficit)</b>	<b>7,628</b>	<b>1,025</b>	<b>(750)</b>	<b>78,498</b>	<b>(78,226)</b>	<b>925</b>	<b>925</b>	<b>(4,978)</b>	<b>1,325</b>
	<b>Fund Balance</b>	<b>7,628</b>	<b>8,653</b>	<b>7,778</b>	<b>87,151</b>	<b>8,925</b>	<b>9,850</b>	<b>10,775</b>	<b>5,797</b>	<b>7,122</b>
		<i>1.58%</i>	<i>2.02%</i>	<i>1.81%</i>	<i>20.33%</i>	<i>1.77%</i>	<i>3.00%</i>	<i>3.27%</i>	<i>1.75%</i>	<i>2.12%</i>

## Municipal Building Fund (16)

The Municipal Building Fund is used to maintain existing City owned buildings and to fund land acquisition, design and construction of new buildings.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Licenses & Permits	9,750	20,700	5,250	6,000	5,250	5,250	5,250	5,250	5,250
<b>Total Revenue</b>	<b>9,750</b>	<b>20,700</b>	<b>5,250</b>	<b>6,000</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>
<b>Expenditures</b>									
Contractual Services	-	-	-	-	-	-	-	-	-
Other Financing Uses	57,200	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>57,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (Deficit)	(47,450)	20,700	5,250	6,000	5,250	5,250	5,250	5,250	5,250
<b>Ending Fund Balance</b>	<b>(607,724)</b>	<b>(587,024)</b>	<b>(580,474)</b>	<b>(581,024)</b>	<b>(575,774)</b>	<b>(570,524)</b>	<b>(565,274)</b>	<b>(560,024)</b>	<b>(554,774)</b>

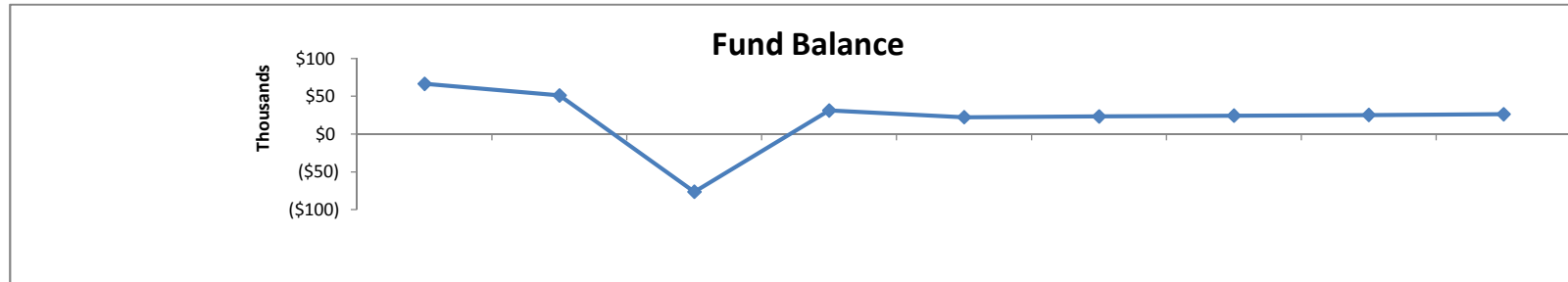


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Municipal Building - 16</u></b>										
16-000-42-00-4214	DEVELOPMENT FEES	9,750	20,700	5,250	6,000	5,250	5,250	5,250	5,250	5,250
	<i>\$150/Permit - 35 Permits</i>									
16-000-42-00-4216	BUILD PROGRAM PERMIT	-	-	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>9,750</b>	<b>20,700</b>	<b>5,250</b>	<b>6,000</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>
16-160-54-00-5405	BUILD PROGRAM	-	-	-	-	-	-	-	-	-
16-160-99-00-9942	TRANSFER TO DEBT SERVICE	57,200	-	-	-	-	-	-	-	-
	<b>Expenditures</b>	<b>57,200</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Surplus(Deficit)</b>	<b>(47,450)</b>	<b>20,700</b>	<b>5,250</b>	<b>6,000</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>
	<b>Fund Balance</b>	<b>(607,724)</b>	<b>(587,024)</b>	<b>(580,474)</b>	<b>(581,024)</b>	<b>(575,774)</b>	<b>(570,524)</b>	<b>(565,274)</b>	<b>(560,024)</b>	<b>(554,774)</b>

## Parks and Recreation Capital Fund (22)

The Park and Recreation Capital Fund derives its revenue from monies collected from building permits. The revenue is used to purchase equipment essential in the maintenance of park land and open space.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Licenses & Permits	3,300	1,650	1,750	1,750	3,250	3,250	3,250	3,250	3,250
Investment Earnings	-	99	80	250	250	250	250	250	250
Reimbursements	-	7,500	-	10,702	40,000	50,000	-	-	-
Miscellaneous	48,573	-	1,000	900	-	-	-	-	-
<b>Total Revenue</b>	<b>51,873</b>	<b>9,249</b>	<b>2,830</b>	<b>13,602</b>	<b>43,500</b>	<b>53,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Expenditures</b>									
Capital Outlay	10,773	24,658	120,000	30,000	50,000	-	-	-	-
Other Financing Uses	-	-	3,500	3,500	2,500	52,500	2,500	2,500	2,500
<b>Total Expenditures</b>	<b>10,773</b>	<b>24,658</b>	<b>123,500</b>	<b>33,500</b>	<b>52,500</b>	<b>52,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
Surplus (Deficit)	41,100	(15,409)	(120,670)	(19,898)	(9,000)	1,000	1,000	1,000	1,000
<b>Ending Fund Balance</b>	<b>66,852</b>	<b>51,443</b>	<b>(76,369)</b>	<b>31,545</b>	<b>22,545</b>	<b>23,545</b>	<b>24,545</b>	<b>25,545</b>	<b>26,545</b>



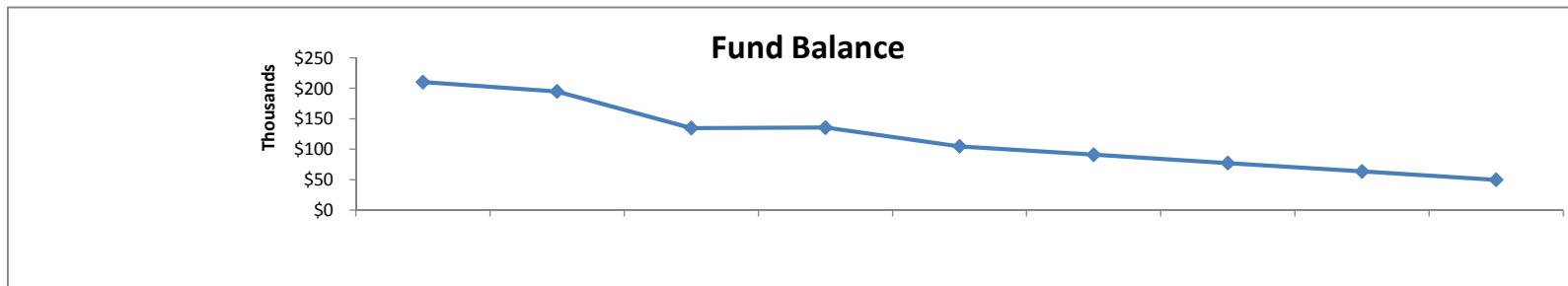
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Parks and Recreation Capital - 22</u></b>										
22-000-42-00-4215	PARKS CAPITAL FEES <i>\$50/Unit - 65 New Housing Starts</i>	3,300	1,650	1,750	1,750	3,250	3,250	3,250	3,250	3,250
22-000-45-00-4500	INVESTMENT EARNINGS	-	99	80	250	250	250	250	250	250
22-000-46-00-4690	REIMB - MISCELLANEOUS <i>Reimbursements from Raintree Escrow Acct</i>	-	7,500	-	10,702	40,000	50,000	-	-	-
22-000-48-00-4845	DONATIONS	48,573	-	-	-	-	-	-	-	-
22-000-48-00-4880	SALE OF FIXED ASSETS	-	-	1,000	900	-	-	-	-	-
	<b>Revenue</b>	<b>51,873</b>	<b>9,249</b>	<b>2,830</b>	<b>13,602</b>	<b>43,500</b>	<b>53,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
22-222-60-00-6035	RAINTREE PARK	1,700	9,002	120,000	30,000	10,000	-	-	-	-
22-222-60-00-6042	BASEBALL FIELD CONSTRUCTION	-	15,656	-	-	-	-	-	-	-
22-222-60-00-6060	EQUIPMENT <i>Mower for Bristol Bay in FY 2013</i>	9,073	-	-	-	40,000	-	-	-	-
22-222-99-00-9972	TRANSFER TO LAND CASH <i>Raintree Park B Reimbursement</i>	-	-	-	-	-	50,000	-	-	-
22-222-99-00-9921	TRANSFER TO PUBLIC WORKS CAPITAL <i>Park &amp; Rec portion of 185 Wolf St Building</i>	-	-	3,500	3,500	2,500	2,500	2,500	2,500	2,500
	<b>Expenditures</b>	<b>10,773</b>	<b>24,658</b>	<b>123,500</b>	<b>33,500</b>	<b>52,500</b>	<b>52,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
	<b>Surplus(Deficit)</b>	<b>41,100</b>	<b>(15,409)</b>	<b>(120,670)</b>	<b>(19,898)</b>	<b>(9,000)</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>Fund Balance</b>	<b>66,852</b> <i>620.55%</i>	<b>51,443</b> <i>208.63%</i>	<b>(76,369)</b> <i>-61.84%</i>	<b>31,545</b> <i>94.16%</i>	<b>22,545</b> <i>42.94%</i>	<b>23,545</b> <i>44.85%</i>	<b>24,545</b> <i>981.80%</i>	<b>25,545</b> <i>1021.80%</i>	<b>26,545</b> <i>1061.80%</i>



## Police Capital Fund (20)

The Police Capital Fund derives its revenue from monies collected from permits and fines. The revenue is used to purchase vehicles and equipment for use in the operations of the police department.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Licenses & Permits	26,563	16,417	16,500	12,000	16,500	16,500	16,500	16,500	16,500
Fines & Forfeits	10,064	12,612	5,000	9,650	11,650	11,650	11,650	11,650	11,650
Investment Earnings	-	-	-	40	50	50	50	50	50
Miscellaneous	5,170	8,900	-	13,900	1,000	1,000	1,000	1,000	1,000
<b>Total Revenue</b>	<b>41,797</b>	<b>37,929</b>	<b>21,500</b>	<b>35,590</b>	<b>29,200</b>	<b>29,200</b>	<b>29,200</b>	<b>29,200</b>	<b>29,200</b>
<b>Expenditures</b>									
Contractual Services	3,187	9,493	11,500	12,500	12,500	12,500	12,500	12,500	12,500
Supplies	910	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Capital Outlay	3,266	43,772	40,000	80,000	45,000	28,000	28,000	28,000	28,000
<b>Total Expenditures</b>	<b>7,363</b>	<b>53,265</b>	<b>54,000</b>	<b>95,000</b>	<b>60,000</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>
Surplus (Deficit)	34,434	(15,336)	(32,500)	(59,410)	(30,800)	(13,800)	(13,800)	(13,800)	(13,800)
<b>Ending Fund Balance</b>	<b>210,284</b>	<b>194,947</b>	<b>134,647</b>	<b>135,537</b>	<b>104,737</b>	<b>90,937</b>	<b>77,137</b>	<b>63,337</b>	<b>49,537</b>

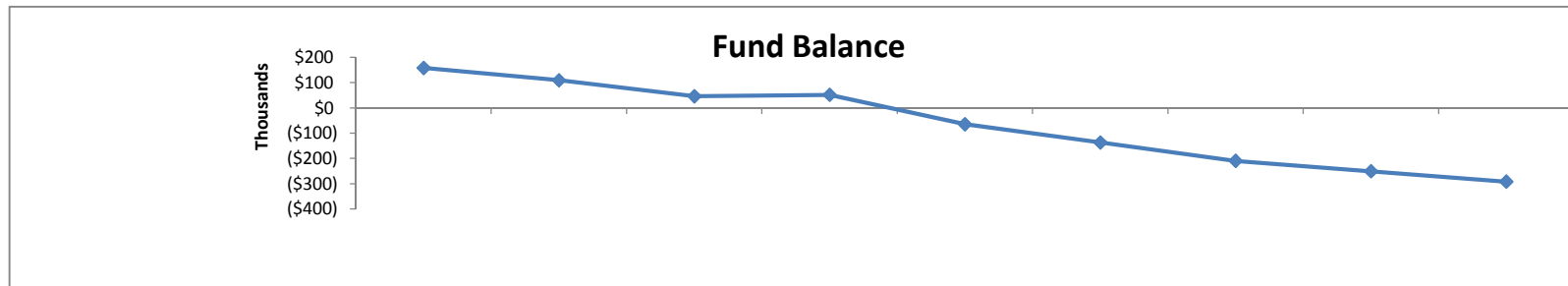


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Police Capital - 20</u></b>										
20-000-42-00-4214	DEVELOPMENT FEES	19,950	16,009	10,500	12,000	10,500	10,500	10,500	10,500	10,500
20-000-42-00-4217	WEATHER WARNING SIREN FEES	6,613	408	6,000	-	6,000	6,000	6,000	6,000	6,000
20-000-43-00-4315	DUI FINES	4,381	6,462	-	4,000	6,000	6,000	6,000	6,000	6,000
20-000-43-00-4316	ELECTRONIC CITATION FEE	-	122	-	650	650	650	650	650	650
20-000-43-00-4340	SEIZED VEHICLE PROCEEDS	5,683	6,028	5,000	5,000	5,000	5,000	5,000	5,000	5,000
20-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	40	50	50	50	50	50
20-000-48-00-4850	MISCELLANEOUS INCOME	1,070	-	-	-	-	-	-	-	-
20-000-48-00-4880	SALE OF FIXED ASSETS	4,100	8,900	-	13,900	1,000	1,000	1,000	1,000	1,000
	<b>Revenue</b>	<b>41,797</b>	<b>37,929</b>	<b>21,500</b>	<b>35,590</b>	<b>29,200</b>	<b>29,200</b>	<b>29,200</b>	<b>29,200</b>	<b>29,200</b>
20-200-54-00-5462	PROFESSIONAL SERVICES	3,187	3,060	1,500	2,500	2,500	2,500	2,500	2,500	2,500
20-200-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	-	6,433	10,000	10,000	10,000	10,000	10,000	10,000	10,000
20-200-56-00-5620	OPERATING SUPPLIES	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500
20-200-56-00-5621	SMALL TOOLS & EQUIPMENT	910	-	-	-	-	-	-	-	-
20-200-60-00-6060	EQUIPMENT	3,266	1,462	20,000	60,000	20,000	3,000	3,000	3,000	3,000
	<i>\$15k for new radios due to narrow banding in FY 2013</i>									
20-200-60-00-6070	VEHICLES	-	42,310	20,000	20,000	25,000	25,000	25,000	25,000	25,000
	<i>One new squad car per fiscal year</i>									
	<b>Expenditures</b>	<b>7,363</b>	<b>53,265</b>	<b>54,000</b>	<b>95,000</b>	<b>60,000</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>
	<b>Surplus(Deficit)</b>	<b>34,434</b>	<b>(15,336)</b>	<b>(32,500)</b>	<b>(59,410)</b>	<b>(30,800)</b>	<b>(13,800)</b>	<b>(13,800)</b>	<b>(13,800)</b>	<b>(13,800)</b>
	<b>Fund Balance</b>	<b>210,284</b>	<b>194,947</b>	<b>134,647</b>	<b>135,537</b>	<b>104,737</b>	<b>90,937</b>	<b>77,137</b>	<b>63,337</b>	<b>49,537</b>
		2855.96%	365.99%	249.35%	142.67%	174.56%	211.48%	179.39%	147.30%	115.20%

## Public Works Capital Fund (21)

The Public Works Capital Fund derives its revenue from monies collected from permits and fines. The revenue is used to purchase capital items such as vehicles, equipment and property.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Licenses & Permits	47,450	25,100	24,500	25,000	31,000	31,000	31,000	31,000	31,000
Charges for Service	-	4,897	7,900	6,468	20,000	20,000	20,000	20,000	20,000
Investment Earnings	-	-	-	20	-	-	-	-	-
Miscellaneous	558	7,283	-	-	-	-	-	-	-
Other Financing Sources	-	-	3,500	3,500	2,500	2,500	2,500	2,500	2,500
<b>Total Revenue</b>	<b>48,008</b>	<b>37,280</b>	<b>35,900</b>	<b>34,988</b>	<b>53,500</b>	<b>53,500</b>	<b>53,500</b>	<b>53,500</b>	<b>53,500</b>
<b>Expenditures</b>									
Contractual Services	4,000	49	6,300	6,300	10,500	11,500	11,500	10,500	10,500
Supplies	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Capital Outlay	-	4,000	2,000	2,000	75,000	30,000	30,000	-	-
Debt Service	82,295	82,295	82,295	82,295	82,295	82,295	82,295	82,295	82,295
<b>Total Expenditures</b>	<b>86,295</b>	<b>86,344</b>	<b>92,595</b>	<b>92,595</b>	<b>169,795</b>	<b>125,795</b>	<b>125,795</b>	<b>94,795</b>	<b>94,795</b>
Surplus (Deficit)	(38,287)	(49,064)	(56,695)	(57,607)	(116,295)	(72,295)	(72,295)	(41,295)	(41,295)
<b>Ending Fund Balance</b>	<b>157,807</b>	<b>108,743</b>	<b>45,542</b>	<b>51,136</b>	<b>(65,159)</b>	<b>(137,454)</b>	<b>(209,749)</b>	<b>(251,044)</b>	<b>(292,339)</b>

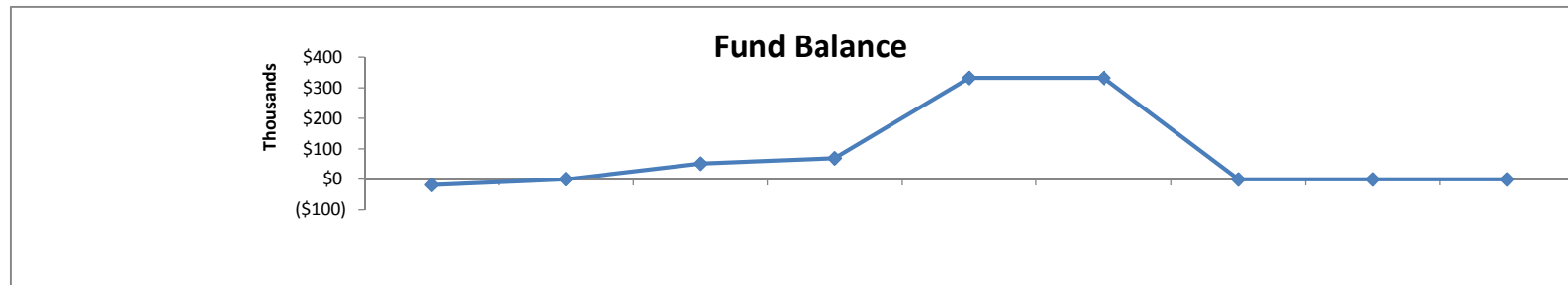


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Public Works Capital - 21</u></b>										
21-000-42-00-4213	ENGINEERING CAPITAL FEE <i>Moved from CW Capital in FY 2013</i>	-	-	-	-	6,500	6,500	6,500	6,500	6,500
21-000-42-00-4214	DEVELOPMENT FEES <i>\$700/Unit - 35 New Housing Starts</i>	47,450	25,100	24,500	25,000	24,500	24,500	24,500	24,500	24,500
21-000-42-00-4216	BUILD PROGRAM PERMIT	-	-	-	-	-	-	-	-	-
21-000-44-00-4418	MOWING INCOME <i>Increased mowing and liens</i>	-	4,897	7,900	6,468	20,000	20,000	20,000	20,000	20,000
21-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	20	-	-	-	-	-
21-000-48-00-4850	MISCELLANEOUS INCOME	558	7,283	-	-	-	-	-	-	-
21-000-49-00-4922	TRANSFER FROM PARK & REC CAPITAL <i>Park &amp; Rec portion of 185 Wolf Street</i>	-	-	3,500	3,500	2,500	2,500	2,500	2,500	2,500
	<b>Revenue</b>	<b>48,008</b>	<b>37,280</b>	<b>35,900</b>	<b>34,988</b>	<b>53,500</b>	<b>53,500</b>	<b>53,500</b>	<b>53,500</b>	<b>53,500</b>
21-211-54-00-5405	BUILD PROGRAM	-	-	-	-	-	-	-	-	-
21-211-54-00-5448	FILING FEES <i>Increased lien costs associated with mowing increases</i>	-	49	-	2,300	6,000	6,000	6,000	6,000	6,000
21-211-54-00-5462	PROFESSIONAL SERVICES	-	-	1,800		-	1,000	1,000	-	-
21-211-54-00-5485	RENTAL & LEASE PURCHASE	4,000	-	4,500	4,000	4,500	4,500	4,500	4,500	4,500
21-211-56-00-5620	OPERATING SUPPLIES	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
21-211-60-00-6060	EQUIPMENT <i>Replacement tractor and mower</i>	-	4,000	2,000	2,000	75,000	-	-	-	-
21-211-60-00-6070	VEHICLES	-	-	-	-	-	30,000	30,000	-	-
<b>Public Works Building - 185 Wolf Street</b>										
21-211-92-00-8000	PRINCIPLE PAYMENT	24,937	26,544	28,254	28,254	30,074	32,012	32,012	32,012	32,012
21-211-92-00-8050	INTEREST PAYMENT	57,358	55,751	54,041	54,041	52,221	50,283	50,283	50,283	50,283
	<b>Expenditures</b>	<b>86,295</b>	<b>86,344</b>	<b>92,595</b>	<b>92,595</b>	<b>169,795</b>	<b>125,795</b>	<b>125,795</b>	<b>94,795</b>	<b>94,795</b>
	<b>Surplus(Deficit)</b>	<b>(38,287)</b>	<b>(49,064)</b>	<b>(56,695)</b>	<b>(57,607)</b>	<b>(116,295)</b>	<b>(72,295)</b>	<b>(72,295)</b>	<b>(41,295)</b>	<b>(41,295)</b>
	<b>Fund Balance</b>	<b>157,807</b> <i>182.87%</i>	<b>108,743</b> <i>125.94%</i>	<b>45,542</b> <i>49.18%</i>	<b>51,136</b> <i>55.23%</i>	<b>(65,159)</b> <i>-38.38%</i>	<b>(137,454)</b> <i>-109.27%</i>	<b>(209,749)</b> <i>-166.74%</i>	<b>(251,044)</b> <i>-264.83%</i>	<b>(292,339)</b> <i>-308.39%</i>

### 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Intergovernmental	-	64,000	231,000	-	231,000	-	-	-	178,700
Licenses & Permits	20,200	25,100	60,600	63,100	53,400	53,400	53,400	53,400	53,400
Investment Earnings	-	19	-	85	-	-	-	-	-
Reimbursements	54,600	1,200	-	9,578	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	4,500,000	-	-
Other Financing Sources	100,000	231,484	125,000	125,000	1,019,332	352,500	406,943	846,043	646,943
<b>Total Revenue</b>	<b>174,800</b>	<b>321,803</b>	<b>416,600</b>	<b>197,763</b>	<b>1,303,732</b>	<b>405,900</b>	<b>4,960,343</b>	<b>899,443</b>	<b>879,043</b>
<b>Expenditures</b>									
Contractual Services	-	5,740	-	-	100,000	-	-	-	-
Capital Outlay	-	172,033	235,000	4,147	940,500	305,900	4,846,900	453,500	433,100
Debt Service	100,000	125,000	125,000	125,000	-	100,000	445,943	445,943	445,943
<b>Total Expenditures</b>	<b>100,000</b>	<b>302,773</b>	<b>360,000</b>	<b>129,147</b>	<b>1,040,500</b>	<b>405,900</b>	<b>5,292,843</b>	<b>899,443</b>	<b>879,043</b>
Surplus (Deficit)	74,800	19,030	56,600	68,616	263,232	-	(332,500)	-	-
<b>Ending Fund Balance</b>	<b>(18,378)</b>	<b>652</b>	<b>51,537</b>	<b>69,268</b>	<b>332,500</b>	<b>332,500</b>	<b>-</b>	<b>-</b>	<b>-</b>



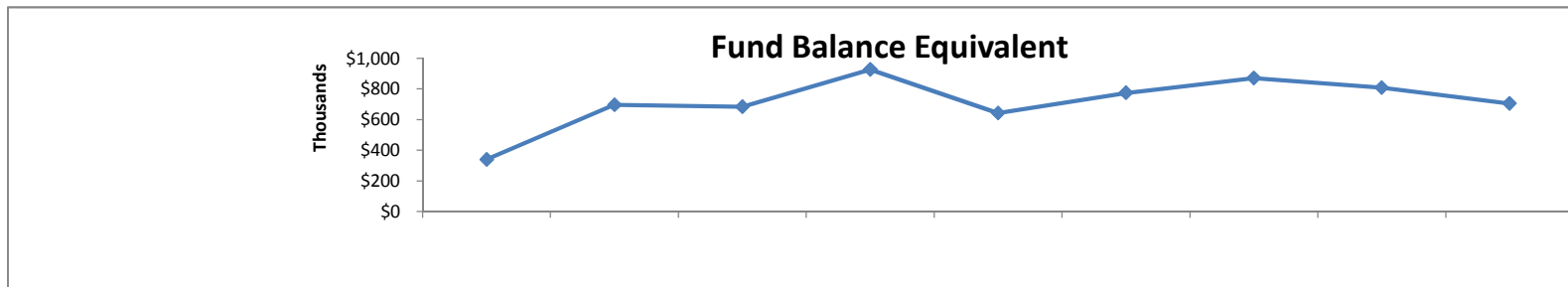
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>City-Wide Capital - 23</u></b>										
23-000-41-00-4176	STATE GRANTS - SAFE ROUTE TO SCHOOL	-	-	231,000	-	231,000	-	-	-	-
23-000-41-00-4178	STATE GRANTS - ITEP <i>IDNR Grant in 2017 for Construction</i>	-	-	-	-	-	-	-	-	178,700
23-000-41-00-4179	STATE GRANTS - DCEO TAP OLD JAIL	-	64,000	-	-	-	-	-	-	-
23-000-42-00-4210	BUILDING PERMITS	-	-	17,600	17,600	13,400	13,400	13,400	13,400	13,400
23-000-42-00-4213	ENGINEERING CAPITAL FEE <i>Moved to PW Capital, due to Julie locates</i>	6,200	3,100	3,000	3,500	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	-	-	-	-	-	-	-	-	-
23-000-42-00-4222	ROAD CONTRIBUTION FEE	14,000	22,000	20,000	22,000	20,000	20,000	20,000	20,000	20,000
23-000-45-00-4500	INVESTMENT EARNINGS	-	19	-	85	-	-	-	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	54,600	1,200	-	9,578	-	-	-	-	-
23-000-49-00-4900	BOND PROCEEDS <i>Proposed FY 2015 Bond Proceeds</i>	-	-	-	-	-	-	4,500,000	-	-
23-000-49-00-4905	LOAN PROCEEDS <i>Kendall County Loan - River Road Bridge</i>	-	-	-	-	600,000				
23-000-49-00-4901	TRANSFER FROM GENERAL <i>FY 2012 - Library Capital Proceeds \$332,500</i>	100,000	135,484	125,000	125,000	419,332	352,500	406,943	846,043	646,943
23-000-49-00-4915	TRANSFER FROM MOTOR FUEL TAX	-	96,000	-	-	-	-	-	-	-
	<b>Revenue</b>	<b>174,800</b>	<b>321,803</b>	<b>416,600</b>	<b>197,763</b>	<b>1,303,732</b>	<b>405,900</b>	<b>4,960,343</b>	<b>899,443</b>	<b>879,043</b>
23-230-54-00-5405	BUILD PROGRAM	-	-	-	-	-	-	-	-	-
23-230-54-00-5462	PROFESSIONAL SERVICES <i>Road Study - FY 2013</i>	-	5,740	-	-	100,000	-	-	-	-
23-230-60-00-6015	ROAD RESURFACING <i>Excess Non-HR Sales Tax proceeds</i>	-	-	-	-	100,000	300,000	300,000	300,000	300,000
23-230-60-00-6023	OLD JAIL PURCHASE	-	161,549	-	-	-	-	-	-	-
23-230-60-00-6041	SIDEWALK CONSTRUCTION	-	10,484	-	-	-	-	-	-	-
23-230-60-00-6070	VEHICLES <i>Moved to PW, due to Julie locates</i>	-	-	4,000	4,000	-	-	-	-	-
23-230-60-00-6073	GAME FARM ROAD PROJECT <i>Funded by bond proceeds in FY 2015</i>	-	-	-	-	-	-	4,500,000	-	-
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	-	-	-	-	600,000	-	-	-	-
23-230-60-00-6089	CANNONBALL LAPP PROJECT	-	-	-	-	-	-	35,000	150,000	-
23-230-60-00-6092	SAFE ROUTE TO SCHOOL PROJECT	-	-	231,000	147	231,000	-	-	-	-
23-230-60-00-6094	KENNEDY RD BIKE TRAIL <i>ITEP - Grant Proceeds</i>	-	-	-	-	9,500	5,900	11,900	3,500	133,100
<b>2015 Bond</b>										
23-230-81-00-8000	PRINCIPLE PAYMENT	-	-	-	-	-	-	143,443	149,898	156,643
23-230-81-00-8050	INTEREST PAYMENT <i>\$4.5M - 20 years at 4.5%</i>	-	-	-	-	-	-	202,500	196,045	189,300

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Kendall County Loan - River Road Bridge</b>										
23-230-97-00-8000	PRINCIPLE PAYMENT <i>\$600K loan - 6 years at 0.0% - thru FY 2019</i>	-	-	-	-	-	100,000	100,000	100,000	100,000
<b>Clark Property</b>										
23-230-97-00-8000	PRINCIPLE PAYMENT	100,000	125,000	125,000	125,000	-	-	-	-	-
	<b>Expenditures</b>	<b>100,000</b>	<b>302,773</b>	<b>360,000</b>	<b>129,147</b>	<b>1,040,500</b>	<b>405,900</b>	<b>5,292,843</b>	<b>899,443</b>	<b>879,043</b>
	<b>Surplus(Deficit)</b>	<b>74,800</b>	<b>19,030</b>	<b>56,600</b>	<b>68,616</b>	<b>263,232</b>	<b>-</b>	<b>(332,500)</b>	<b>-</b>	<b>-</b>
	<b>Fund Balance</b>	<b>(18,378)</b> <i>-18.38%</i>	<b>652</b> <i>0.22%</i>	<b>51,537</b> <i>14.32%</i>	<b>69,268</b> <i>53.64%</i>	<b>332,500</b> <i>31.96%</i>	<b>332,500</b> <i>81.92%</i>	<b>-</b> <i>0.00%</i>	<b>-</b> <i>0.00%</i>	<b>-</b> <i>0.00%</i>

## 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Taxes	-	-	133,866	133,524	133,454	138,041	130,423	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Service	1,844,416	2,503,003	2,425,250	2,485,250	2,527,871	2,555,945	2,555,945	2,555,945	2,555,945
Investment Earnings	3,204	1,888	2,000	225	300	300	300	300	300
Reimbursements	-	-	-	1,771	7,466	7,977	8,522	9,101	9,720
Miscellaneous	31,410	40,793	50,000	38,580	50,000	50,000	50,000	50,000	50,000
Other Financing Sources	81,750	82,850	83,863	83,863	82,288	82,988	83,588	84,088	84,488
<b>Total Revenue</b>	<b>1,960,780</b>	<b>2,628,534</b>	<b>2,694,979</b>	<b>2,743,213</b>	<b>2,801,379</b>	<b>2,835,251</b>	<b>2,828,778</b>	<b>2,699,434</b>	<b>2,700,453</b>
<b>Expenses</b>									
Salaries	346,853	346,735	377,000	354,000	382,000	372,000	372,000	372,000	372,000
Benefits	55,606	57,450	65,700	65,700	219,720	230,527	244,922	260,675	277,914
Contractual Services	409,076	401,482	401,850	375,372	501,200	516,463	532,173	548,669	565,990
Supplies	260,178	264,324	360,300	329,800	294,124	285,769	288,630	291,691	294,967
Capital Outlay	176,448	-	96,000	116,000	132,000	126,000	126,000	126,000	126,000
Contingencies	(66,431)	-	-	-	-	-	-	-	-
Developer Commitments	114,944	275,865	275,868	275,868	160,923	-	-	-	-
Debt Service	703,053	834,453	903,277	903,277	1,396,016	1,172,802	1,168,384	1,163,054	1,166,825
Other Financing Uses	75,569	91,863	91,863	91,863	-	-	-	-	-
<b>Total Expenses</b>	<b>2,075,296</b>	<b>2,272,172</b>	<b>2,571,858</b>	<b>2,511,880</b>	<b>3,085,983</b>	<b>2,703,561</b>	<b>2,732,109</b>	<b>2,762,089</b>	<b>2,803,696</b>
Surplus (Deficit)	(114,516)	356,362	123,121	231,333	(284,604)	131,690	96,669	(62,655)	(103,243)
<b>Ending Fund Balance Equivalent</b>	<b>339,359</b>	<b>695,723</b>	<b>683,405</b>	<b>927,056</b>	<b>642,452</b>	<b>774,142</b>	<b>870,811</b>	<b>808,156</b>	<b>704,913</b>
	16.35%	30.62%	26.57%	36.91%	20.82%	28.63%	31.87%	29.26%	25.14%





Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Water - 51</u></b>										
51-000-40-00-4007	PROPERTY TAXES - 2007A BOND	-	-	133,866	133,524	133,454	138,041	130,423	-	-
51-000-42-00-4216	BUILD PROGRAM PERMIT	-	-	-	-	-	-	-	-	-
51-000-44-00-4424	WATER SALES	1,591,745	1,698,753	1,674,750	1,674,750	1,699,871	1,725,369	1,725,369	1,725,369	1,725,369
51-000-44-00-4425	BULK WATER SALES	879	882	500	500	500	500	500	500	500
51-000-44-00-4430	WATER METER SALES	44,255	22,040	25,000	25,000	26,250	27,563	27,563	27,563	27,563
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	-	685,188	600,000	675,000	675,000	675,000	675,000	675,000	675,000
51-000-44-00-4450	WATER CONNECTION FEES	201,466	96,140	125,000	110,000	126,250	127,513	127,513	127,513	127,513
51-000-44-00-4473	RECAPTURE FEES	6,071	-	-	-	-	-	-	-	-
51-000-45-00-4500	INVESTMENT EARNINGS	3,204	1,888	2,000	225	300	300	300	300	300
51-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	-	-	7,225	7,730	8,272	8,851	9,470
51-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	-	-	241	247	250	250	250
51-000-46-00-4690	REIMB - MISCELLANEOUS	-	-	-	1,771	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	27,249	32,038	50,000	35,000	50,000	50,000	50,000	50,000	50,000
	<i>Prime Directive Water Tower Lease</i>									
	<i>Sprint Water Tower Lease</i>									
	<i>Verizon Water Tower Lease - Lehman Crossing</i>									
51-000-48-00-4821	BAD DEBT RECOVERY	3,690	4,437	-	3,517	-	-	-	-	-
51-000-48-00-4850	MISCELLANEOUS INCOME	471	4,318	-	63	-	-	-	-	-
51-000-49-00-4952	TRANSFER FROM SEWER	81,750	82,850	83,863	83,863	82,288	82,988	83,588	84,088	84,488
	<i>For half the debt service amount - 2005C Bond</i>									
	<b>Revenue</b>	<b>1,960,780</b>	<b>2,628,534</b>	<b>2,694,979</b>	<b>2,743,213</b>	<b>2,801,379</b>	<b>2,835,251</b>	<b>2,828,778</b>	<b>2,699,434</b>	<b>2,700,453</b>
51-510-50-00-5010	SALARIES AND WAGES	343,217	342,790	365,000	345,000	370,000	360,000	360,000	360,000	360,000
51-510-50-00-5020	OVERTIME	3,636	3,945	12,000	9,000	12,000	12,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	29,845	32,128	37,500	37,500	39,852	37,500	37,500	37,500	37,500
51-510-52-00-5214	FICA CONTRIBUTION	25,761	25,322	28,200	28,200	28,200	28,200	28,200	28,200	28,200
51-510-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	103,966	114,362	125,798	138,378	152,216
51-510-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	1,210	1,222	1,234	1,246	1,259
51-510-52-00-5223	DENTAL INSURANCE	-	-	-	-	7,201	7,921	8,713	9,585	10,543
51-510-52-00-5224	VISION INSURANCE	-	-	-	-	829	912	1,003	1,103	1,213
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	-	-	6,000	6,000	6,000	6,000	6,000
51-510-52-00-5231	LIABILITY INSURANCE	-	-	-	-	32,462	34,410	36,474	38,663	40,983
51-510-54-00-5405	BUILD PROGRAM	-	-	-	-	-	-	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	824	1,842	2,000	1,000	2,000	2,000	2,000	2,000	2,000
51-510-54-00-5415	TRAVEL AND LODGING	1,594	390	1,600	1,000	1,600	1,600	1,600	1,600	1,600
51-510-54-00-5426	PUBLISHING & ADVERTISING	-	934	1,000	1,172	1,000	1,000	1,000	1,000	1,000
51-510-54-00-5429	WATER SAMPLES	2,332	10,265	14,000	14,000	14,000	14,000	14,000	14,000	14,000
51-510-54-00-5430	PRINTING AND DUPLICATING	2,319	1,164	2,500	500	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5440	TELECOMMUNICATIONS	25,827	15,598	24,500	24,500	24,500	24,500	24,500	24,500	24,500
51-510-54-00-5445	TREATMENT FACILITY SERVICES	70,428	64,626	-	-	100,000	100,000	100,000	100,000	100,000
	<i>Previously included Treatment Facility Supplies</i>									
51-510-54-00-5448	FILING FEES	-	4,123	-	6,200	6,200	6,200	6,200	6,200	6,200
	<i>Water lien filing fees - previously included under Professional Services</i>									

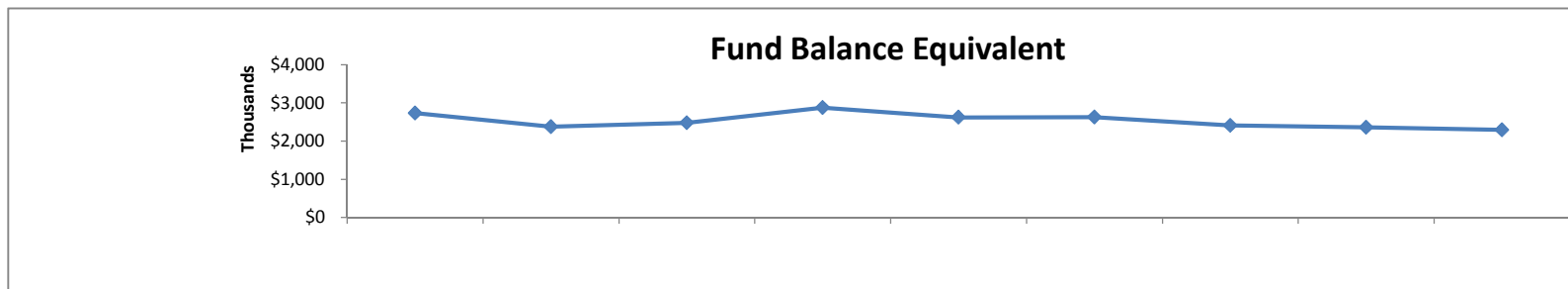
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
51-510-54-00-5462	PROFESSIONAL SERVICES	3,387	3,695	6,000	7,200	8,800	8,800	8,800	8,800	8,800
51-510-54-00-5466	LEGAL SERVICES	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-510-54-00-5480	UTILITIES	276,289	262,977	304,500	285,000	299,250	314,213	329,923	346,419	363,740
	<i>5% increase per annum</i>									
51-510-54-00-5483	JULIE SERVICES	2,979	2,422	3,500	4,000	3,500	4,000	4,000	4,000	4,000
51-510-54-00-5485	RENTAL & LEASE PURCHASE	-	-	1,000	500	1,000	1,000	1,000	1,000	1,000
51-510-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	6,279	3,855	10,000	10,000	10,000	10,000	10,000	10,000	10,000
51-510-54-00-5498	PAYING AGENT FEES	-	1,552	-	1,600	1,600	1,400	1,400	1,400	1,400
	<i>Previously included under Professional Services</i>									
51-510-54-00-5499	BAD DEBT	-	10,424	6,000	-	-	-	-	-	-
51-510-56-00-5600	WEARING APPAREL	2,391	2,206	5,000	3,500	4,000	4,000	4,000	4,000	4,000
51-510-56-00-5620	OPERATING SUPPLIES	18,788	21,468	20,500	17,500	21,425	22,396	22,396	22,396	22,396
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	1,093	412	2,000	2,000	4,000	2,000	2,000	2,000	2,000
	<i>Trench shoring</i>									
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	338	1,600	1,600	6,000	6,000	6,000	6,000	6,000
	<i>Computer replacements at PW facilities and treatment plants</i>									
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	157,095	176,761	240,000	230,000	165,000	155,000	155,000	155,000	155,000
	<i>Additional cost voltage monitors</i>									
51-510-56-00-5640	REPAIR AND MAINTENANCE	3,284	995	9,500	9,500	9,500	9,500	9,500	9,500	9,500
51-510-56-00-5664	METERS AND PARTS	51,393	32,136	46,000	30,000	46,000	46,000	46,000	46,000	46,000
51-510-56-00-5695	GASOLINE	26,134	30,008	35,700	35,700	38,199	40,873	43,734	46,795	50,071
	<i>Increase 7% per annum</i>									
51-510-60-00-6010	IMPROVEMENTS NOT TO BUILDINGS	176,448	-	-	-	-	-	-	-	-
51-510-60-00-6060	EQUIPMENT	-	-	-	-	16,000	10,000	10,000	10,000	10,000
	<i>Meter replacements - radio</i>									
51-510-60-00-6079	ROUTE 47 EXPANSION	-	-	96,000	116,000	116,000	116,000	116,000	116,000	116,000
51-510-70-00-7799	CONTINGENCIES	(66,431)	-	-	-	-	-	-	-	-
51-510-75-00-7502	GRANDE RESERVE COURT ORDER	114,944	275,865	275,868	275,868	160,923	-	-	-	-
	<i>Final PMT - Nov 2013</i>									
<b>Debt Service - 2007A Bond</b>										
51-510-83-00-8000	PRINCIPLE PAYMENT	10,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000
51-510-83-00-8050	INTEREST PAYMENT	124,666	124,266	123,866	123,866	123,454	123,041	122,423	121,793	121,163
<b>Debt Service - 2002 Capital Appreciation Debt Certificates</b>										
51-510-85-00-8000	PRINCIPLE PAYMENT	145,000	215,000	285,000	285,000	365,000	-	-	-	-
51-510-85-00-8050	INTEREST PAYMENT	-	-	-	-	-	-	-	-	-
<b>Debt Service - 2003 Debt Certificates</b>										
51-510-86-00-8000	PRINCIPLE PAYMENT	-	-	-	-	-	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	33,150	29,350	25,450	21,450
<b>Debt Service - 2006A Refunding Debt Certificates</b>										
51-510-87-00-8000	PRINCIPLE PAYMENT	10,000	70,000	70,000	70,000	355,000	405,000	420,000	435,000	460,000
51-510-87-00-8050	INTEREST PAYMENT	91,706	91,306	88,506	88,506	219,806	205,606	189,406	172,606	155,206
<b>Debt Service - 2005C Bond</b>										
51-510-88-00-8000	PRINCIPLE PAYMENT	80,000	85,000	90,000	90,000	90,000	95,000	100,000	105,000	110,000
51-510-88-00-8050	INTEREST PAYMENT	83,500	80,700	77,725	77,725	74,575	70,975	67,175	63,175	58,975

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Debt Service - IEPA Loan L17-156300</b>										
51-510-89-00-8000	PRINCIPLE PAYMENT	81,451	83,500	85,600	85,600	87,754	89,961	92,224	94,544	96,923
51-510-89-00-8050	INTEREST PAYMENT	43,580	41,531	39,430	39,430	37,277	35,069	32,806	30,486	28,108
51-510-99-00-9901	TRANSFER TO GENERAL	75,569	91,863	91,863	91,863	-	-	-	-	-
	<b>Expenses</b>	<b>2,075,296</b>	<b>2,272,172</b>	<b>2,571,858</b>	<b>2,511,880</b>	<b>3,085,983</b>	<b>2,703,561</b>	<b>2,732,109</b>	<b>2,762,089</b>	<b>2,803,696</b>
	<b>Surplus(Deficit)</b>	<b>(114,516)</b>	<b>356,362</b>	<b>123,121</b>	<b>231,333</b>	<b>(284,604)</b>	<b>131,690</b>	<b>96,669</b>	<b>(62,655)</b>	<b>(103,243)</b>
	<b>Fund Balance Equiv</b>	<b>339,359</b> <i>16.35%</i>	<b>695,723</b> <i>30.62%</i>	<b>683,405</b> <i>26.57%</i>	<b>927,056</b> <i>36.91%</i>	<b>642,452</b> <i>20.82%</i>	<b>774,142</b> <i>28.63%</i>	<b>870,811</b> <i>31.87%</i>	<b>808,156</b> <i>29.26%</i>	<b>704,913</b> <i>25.14%</i>

## 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Taxes	-	-	1,754,690	1,750,206	263,850	123,780	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Charges for Service	1,985,308	1,471,981	1,349,000	1,357,000	1,368,380	1,383,048	1,383,048	1,383,048	1,383,048
Investment Earnings	2,173	1,517	1,800	3,000	3,000	3,000	3,000	3,000	3,000
Reimbursements	5,708	4,576	-	155	4,587	4,908	5,251	5,619	6,012
Other Financing Sources	-	-	-	-	-	1,137,220	1,133,972	1,134,654	1,134,052
<b>Total Revenue</b>	<b>1,993,189</b>	<b>1,478,074</b>	<b>3,105,490</b>	<b>3,110,361</b>	<b>1,639,817</b>	<b>2,651,956</b>	<b>2,525,271</b>	<b>2,526,321</b>	<b>2,526,112</b>
<b>Expenses</b>									
Salaries	265,944	241,621	258,000	236,000	212,000	207,000	207,000	207,000	207,000
Benefits	40,633	40,046	45,230	41,000	132,802	139,695	148,644	158,430	169,138
Contractual Services	31,505	52,882	54,300	55,000	73,400	75,500	77,705	79,720	82,151
Supplies	41,679	51,419	80,000	80,000	65,711	80,706	84,767	89,111	93,760
Capital Outlay	-	-	24,600	60,000	60,000	60,000	60,000	60,000	60,000
Contingencies	18,356	-	-	-	-	-	-	-	-
Developer Commitments	30,996	30,996	30,996	30,996	180,996	30,996	30,996	30,996	30,996
Debt Service	1,245,738	1,252,597	2,259,955	1,416,415	1,088,013	1,968,119	2,054,461	1,865,399	1,865,857
Other Financing Uses	140,390	165,892	166,908	687,627	82,288	82,988	83,588	84,088	84,488
<b>Total Expenses</b>	<b>1,815,241</b>	<b>1,835,453</b>	<b>2,919,989</b>	<b>2,607,038</b>	<b>1,895,210</b>	<b>2,645,004</b>	<b>2,747,161</b>	<b>2,574,744</b>	<b>2,593,390</b>
Surplus (Deficit)	177,948	(357,379)	185,501	503,323	(255,393)	6,952	(221,890)	(48,423)	(67,278)
<b>Ending Fund Balance Equivalent</b>	<b>2,735,213</b>	<b>2,377,831</b>	<b>2,482,790</b>	<b>2,881,154</b>	<b>2,625,761</b>	<b>2,632,713</b>	<b>2,410,823</b>	<b>2,362,400</b>	<b>2,295,122</b>
	150.68%	129.55%	85.03%	110.51%	138.55%	99.54%	87.76%	91.75%	88.50%



Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Sewer - 52</u></b>										
52-000-40-00-4009	PROPERTY TAXES - 2004B BOND	-	-	258,650	257,989	263,850	123,780	-	-	-
52-000-40-00-4013	PROPERTY TAXES - 2005D BOND	-	-	1,385,950	1,382,408	-	-	-	-	-
52-000-40-00-4014	PROPERTY TAXES - 2008 BOND	-	-	110,090	109,809	-	-	-	-	-
52-000-42-00-4216	BUILD PROGRAM PERMIT	-	-	-	-	-	-	-	-	-
52-000-44-00-4435	SEWER MAINTENANCE FEES	723,012	731,743	714,000	714,000	728,280	742,846	742,846	742,846	742,846
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	23,400	4,000	5,000	5,000	5,100	5,202	5,202	5,202	5,202
	<i>\$200/Permit - Approx. 26 Permits</i>									
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	60,400	38,000	30,000	38,000	35,000	35,000	35,000	35,000	35,000
	<i>\$1,800/Permit - Approx. 20 Permits</i>									
52-000-44-00-4457	SW CONNECTION FEES - ROB ROY	1,176,889	698,000	600,000	600,000	600,000	-	-	-	-
	<i>Centax - Final Payment in FY 2013</i>									
52-000-44-00-4460	SEWER INFRASTRUCTURE FEES	-	-	-	-	-	600,000	600,000	600,000	600,000
52-000-44-00-4465	RIVER CROSSING FEES	-	238	-	-	-	-	-	-	-
52-000-44-00-4466	LIFT STATION INCOME	(7,499)	-	-	-	-	-	-	-	-
52-000-44-00-4473	RECAPTURE FEES	9,106	-	-	-	-	-	-	-	-
52-000-45-00-4500	INVESTMENT EARNINGS	2,173	1,517	1,800	3,000	3,000	3,000	3,000	3,000	3,000
52-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	-	-	4,587	4,908	5,251	5,619	6,012
52-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	-	-	-	-	-	-	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	5,708	4,576	-	155	-	-	-	-	-
52-000-49-00-4901	TRANSFER FROM GENERAL	-	-	-	-	-	1,137,220	1,133,972	1,134,654	1,134,052
	<i>Non-HR Sales tax proceeds for 2011 Debt Service</i>									
	<b>Revenue</b>	<b>1,993,189</b>	<b>1,478,074</b>	<b>3,105,490</b>	<b>3,110,361</b>	<b>1,639,817</b>	<b>2,651,956</b>	<b>2,525,271</b>	<b>2,526,321</b>	<b>2,526,112</b>
52-520-50-00-5010	SALARIES AND WAGES	265,495	241,173	256,000	235,000	210,000	205,000	205,000	205,000	205,000
52-520-50-00-5020	OVERTIME	449	448	2,000	1,000	2,000	2,000	2,000	2,000	2,000
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,340	22,383	25,000	23,000	21,290	20,000	20,000	20,000	20,000
52-520-52-00-5214	FICA CONTRIBUTION	19,293	17,663	20,230	18,000	18,000	18,000	18,000	18,000	18,000
52-520-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	63,595	69,955	76,950	84,645	93,110
52-520-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	537	543	548	554	559
52-520-52-00-5223	DENTAL INSURANCE	-	-	-	-	4,687	5,156	5,672	6,238	6,862
52-520-52-00-5224	VISION INSURANCE	-	-	-	-	532	585	644	708	779
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	-	-	2,571	2,571	2,571	2,571	2,571
52-520-52-00-5231	LIABILITY INSURANCE	-	-	-	-	21,590	22,885	24,259	25,714	27,257
52-520-54-00-5405	BUILD PROGRAM	-	-	-	-	-	-	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	-	-	500	100	500	500	500	500	500
52-520-54-00-5415	TRAVEL AND LODGING	-	-	500	100	500	500	500	500	500
52-520-54-00-5430	PRINTING AND DUPLICATING	-	-	-	-	100	100	100	100	100
52-520-54-00-5440	TELECOMMUNICATIONS	1,282	1,399	1,800	1,800	1,800	1,800	1,800	1,800	1,800
52-520-54-00-5444	LIFT STATION SERVICES	5,483	5,623	-	-	15,000	15,000	15,000	15,000	15,000
52-520-54-00-5462	PROFESSIONAL SERVICES	4,408	4,022	5,000	5,000	5,000	5,000	5,000	5,000	5,000
52-520-54-00-5480	UTILITIES	13,607	21,071	40,000	40,000	42,000	44,100	46,305	48,620	51,051
	<i>5% increase per annum</i>									
52-520-54-00-5485	RENTAL & LEASE PURCHASE	-	-	1,000	1,000	1,500	1,500	1,500	1,500	1,500
52-520-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	6,725	4,908	4,000	4,000	4,000	4,000	4,000	4,000	4,000

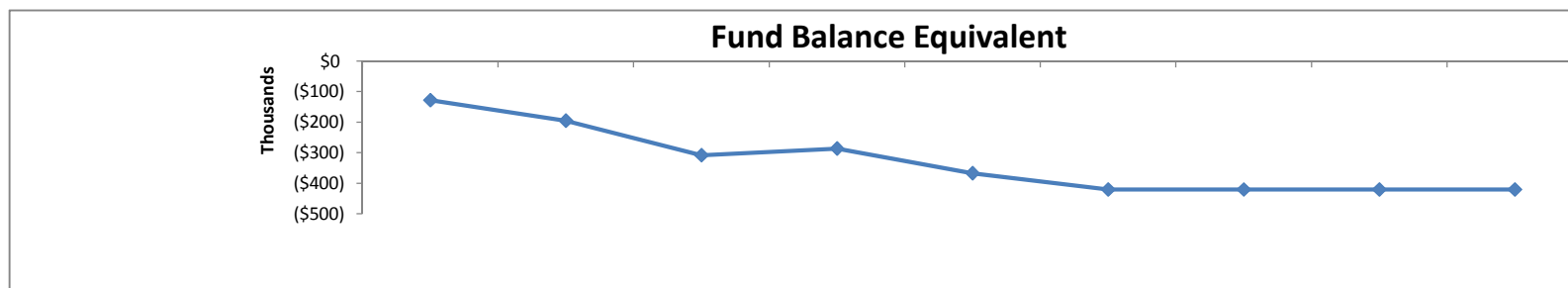
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
52-520-54-00-5498	PAYING AGENT FEES <i>Previously included under Professional Services</i>	-	-	-	3,000	3,000	3,000	3,000	2,700	2,700
52-520-54-00-5499	BAD DEBT	-	15,859	1,500	-	-	-	-	-	-
52-520-56-00-5600	WEARING APPAREL	1,683	1,830	2,500	2,500	2,500	2,500	2,500	2,500	2,500
52-520-56-00-5610	OFFICE SUPPLIES	1,565	1,072	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	2,231	4,747	15,000	25,000	10,000	10,000	10,000	10,000	10,000
52-520-56-00-5620	OPERATING SUPPLIES	1,879	1,891	4,500	4,500	4,500	4,500	4,500	4,500	4,500
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT <i>Trenching equipment</i>	641	1,354	2,500	2,500	4,500	2,500	2,500	2,500	2,500
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE <i>Replacement computer in FY 2013</i>	-	879	1,200	1,200	3,000	1,200	1,200	1,200	1,200
52-520-56-00-5640	REPAIR AND MAINTENANCE	7,611	10,954	25,000	15,000	10,000	26,750	28,623	30,626	32,770
52-520-56-00-5695	GASOLINE <i>Increase 7% per annum</i>	26,069	28,692	27,300	27,300	29,211	31,256	33,444	35,785	38,290
52-520-60-00-6079	ROUTE 47 EXPANSION	-	-	24,600	60,000	60,000	60,000	60,000	60,000	60,000
52-520-70-00-7799	CONTINGENCIES	18,356	-	-	-	-	-	-	-	-
52-520-75-00-7500	LENNAR - RAIN TREE SEWER RECAPTURE	30,996	30,996	30,996	30,996	30,996	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	PRINCIPLE PAYMENT	145,000	155,000	160,000	160,000	170,000	280,000	375,000	395,000	410,000
52-520-84-00-8050	INTEREST PAYMENT	107,288	103,300	98,650	98,650	93,850	88,750	78,950	65,825	52,000
<b>Debt Service - 2003 IRBB Debt Certificates</b>										
52-520-90-00-8000	PRINCIPLE PAYMENT	85,000	90,000	95,000	95,000	100,000	100,000	105,000	110,000	115,000
52-520-90-00-8050	INTEREST PAYMENT	76,713	73,653	70,143	70,143	66,248	62,048	57,648	52,870	47,755
<b>Debt Service - 2004A Bond</b>										
52-520-91-00-8000	PRINCIPLE PAYMENT	155,000	160,000	170,000	170,000	175,000	180,000	190,000	-	-
52-520-91-00-8050	INTEREST PAYMENT	32,525	28,573	24,093	24,093	18,738	13,050	6,840	-	-
<b>Debt Service - 2011 Refunding Bond</b>										
52-520-92-00-8000	PRINCIPLE PAYMENT	-	-	-	-	-	660,000	685,000	715,000	745,000
52-520-92-00-8050	INTEREST PAYMENT	-	-	-	225,354	318,147	477,220	448,972	419,654	389,052
<b>Debt Service - 2005D Bond</b>										
52-520-93-00-8000	PRINCIPLE PAYMENT	-	-	1,000,000	-	-	-	-	-	-
52-520-93-00-8050	INTEREST PAYMENT <i>Refunded by 2011 Bond in Nov 2011</i>	385,950	385,950	385,950	332,346	-	-	-	-	-
<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 Nov 2011</i>	112,231	110,090	110,090	94,800	-	-	-	-	-
<b>Debt Service - IEPA Loan L17-013000</b>										
52-520-95-00-8000	PRINCIPLE PAYMENT	34,125	35,357	36,635	36,635	37,958	-	-	-	-
52-520-95-00-8050	INTEREST PAYMENT	4,855	3,623	2,344	2,344	1,022	-	-	-	-
<b>Debt Service - IEPA Loan L17-115300</b>										
52-520-96-00-8000	PRINCIPLE PAYMENT	81,942	84,107	86,329	86,329	88,610	90,952	93,355	95,821	98,353
52-520-96-00-8050	INTEREST PAYMENT	25,109	22,944	20,721	20,721	18,440	16,099	13,696	11,229	8,697

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
52-520-99-00-9901	TRANSFER TO GENERAL	58,640	83,042	83,045	83,045	-	-	-	-	-
52-520-99-00-9951	TRANSFER TO WATER	81,750	82,850	83,863	83,863	82,288	82,988	83,588	84,088	84,488
	<i>For half the debt service amount - 2005C Bond</i>									
52-520-99-00-9999	TRANSFER TO 2011 BOND ESCROW	-	-	-	520,719	-	-	-	-	-
	<b>Expenses</b>	<b>1,815,241</b>	<b>1,835,453</b>	<b>2,919,989</b>	<b>2,607,038</b>	<b>1,895,210</b>	<b>2,645,004</b>	<b>2,747,161</b>	<b>2,574,744</b>	<b>2,593,390</b>
	<b>Surplus(Deficit)</b>	<b>177,948</b>	<b>(357,379)</b>	<b>185,501</b>	<b>503,323</b>	<b>(255,393)</b>	<b>6,952</b>	<b>(221,890)</b>	<b>(48,423)</b>	<b>(67,278)</b>
	<b>Fund Balance Equiv</b>	<b>2,735,213</b>	<b>2,377,831</b>	<b>2,482,790</b>	<b>2,881,154</b>	<b>2,625,761</b>	<b>2,632,713</b>	<b>2,410,823</b>	<b>2,362,400</b>	<b>2,295,122</b>
		<i>150.68%</i>	<i>129.55%</i>	<i>85.03%</i>	<i>110.51%</i>	<i>138.55%</i>	<i>99.54%</i>	<i>87.76%</i>	<i>91.75%</i>	<i>88.50%</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. A variety of membership options are available to both residents and non-residents. The REC Center houses an indoor track, lap pool, whirlpool, and a variety of cardio and resistance equipment. The facility is also used for programming and events, such as Family Winter Fun Night, the Go Green Fair, open basketball, preschool, 5k runs and sports leagues.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Charges for Service	574,408	608,154	603,500	587,000	607,000	-	-	-	-
Miscellaneous	8,632	11,864	7,500	7,500	15,500	-	-	-	-
<b>Total Revenue</b>	<b>583,040</b>	<b>620,018</b>	<b>611,000</b>	<b>594,500</b>	<b>622,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>									
Salaries	211,086	224,988	232,700	224,140	223,000	-	-	-	-
Benefits	24,838	28,603	27,708	27,708	29,212	-	-	-	-
Contractual Services	342,276	384,248	380,580	393,803	408,250	53,500	-	-	-
Supplies	55,080	49,451	50,750	40,150	43,171	-	-	-	-
<b>Total Expenses</b>	<b>633,280</b>	<b>687,290</b>	<b>691,738</b>	<b>685,801</b>	<b>703,633</b>	<b>53,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (Deficit)	(50,240)	(67,272)	(80,738)	(91,301)	(81,133)	(53,500)	-	-	-
<b>Ending Fund Balance Equivalent</b>	<b>(127,819)</b>	<b>(195,087)</b>	<b>(308,434)</b>	<b>(286,388)</b>	<b>(367,521)</b>	<b>(421,021)</b>	<b>(421,021)</b>	<b>(421,021)</b>	<b>(421,021)</b>
	-20.18%	-28.38%	-44.59%	-41.76%	-52.23%	-786.96%	0.00%	0.00%	0.00%





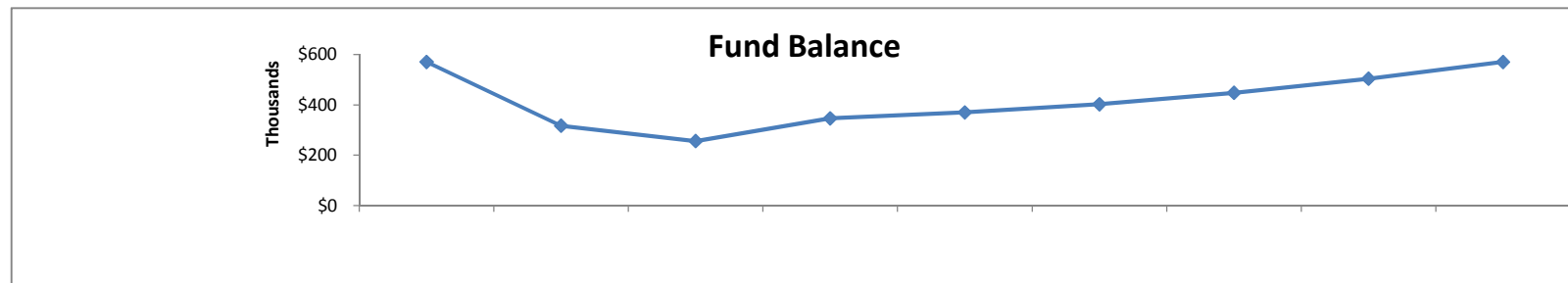
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Recreation Center</u></b>										
80-000-44-00-4440	PROGRAM FEES	123,073	130,565	125,000	100,000	100,000	-	-	-	-
80-000-44-00-4441	CONCESSION REVENUE	12,915	14,692	12,500	12,500	12,500	-	-	-	-
80-000-44-00-4444	MEMBERSHIP FEES	387,975	418,685	410,000	430,000	450,000	-	-	-	-
80-000-44-00-4445	GUEST FEES	4,303	7,072	3,500	7,000	7,000	-	-	-	-
80-000-44-00-4446	SWIM CLASS FEES	30,949	27,013	35,000	25,000	25,000	-	-	-	-
80-000-44-00-4447	PERSONAL TRAINING FEES	12,603	8,055	15,000	10,000	10,000	-	-	-	-
80-000-44-00-4448	TANNING SESSION FEES	2,590	2,072	2,500	2,500	2,500	-	-	-	-
80-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
80-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	-	-	-	-	-	-	-
80-000-48-00-4820	RENTAL INCOME	4,056	7,103	5,000	5,000	13,000	-	-	-	-
	<i>Creative Kernels - 131 E. Hydraulic</i>									
	<i>River City Roasters - 131 E. Hydraulic</i>									
80-000-48-00-4846	SCHOLARSHIPS/DONATIONS	3,176	3,170	2,000	2,000	2,000	-	-	-	-
80-000-48-00-4850	MISCELLANEOUS INCOME	1,400	1,591	500	500	500	-	-	-	-
	<b>Revenue</b>	<b>583,040</b>	<b>620,018</b>	<b>611,000</b>	<b>594,500</b>	<b>622,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
80-800-50-00-5010	SALARIES AND WAGES	34,068	33,542	34,200	29,140	28,000	-	-	-	-
80-800-50-00-5015	PART-TIME SALARIES	101,640	96,666	98,000	100,000	100,000	-	-	-	-
80-800-50-00-5020	OVERTIME	-	-	500	-	-	-	-	-	-
80-800-50-00-5046	PRE-SCHOOL WAGES	22,644	38,362	35,000	35,000	35,000	-	-	-	-
80-800-50-00-5052	INSTRUCTORS WAGES	52,734	56,418	65,000	60,000	60,000	-	-	-	-
80-800-52-00-5212	RETIREMENT PLAN CONTRIBUTION	8,804	11,529	10,000	10,000	10,181	-	-	-	-
80-800-52-00-5214	FICA CONTRIBUTION	16,034	17,074	17,708	17,708	17,708	-	-	-	-
80-800-52-00-5216	GROUP HEALTH INSURANCE	-	-	-	-	1,200	-	-	-	-
80-800-52-00-5222	GROUP LIFE INSURANCE	-	-	-	-	123	-	-	-	-
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 AND LODGING	-	-	200	200	200	-	-	-	-
80-800-54-00-5426	PUBLISHING & ADVERTISING	1,478	732	1,500	1,500	1,500	-	-	-	-
80-800-54-00-5440	TELECOMMUNICATIONS	2,357	4,379	3,600	3,600	3,600	-	-	-	-
80-800-54-00-5447	SCHOLARSHIPS	216	389	900	-	-	-	-	-	-
80-800-54-00-5452	POSTAGE & SHIPPING	180	-	600	600	600	-	-	-	-
80-800-54-00-5460	DUES AND SUBSCRIPTIONS	89	-	200	200	200	-	-	-	-
80-800-54-00-5462	PROFESSIONAL SERVICES	22,433	32,851	17,700	20,000	20,000	-	-	-	-
80-800-54-00-5480	UTILITIES	46,796	55,117	49,000	53,000	55,650	-	-	-	-
	<i>5% increase per annum</i>									
80-800-54-00-5485	RENTAL & LEASE PURCHASE	214,558	215,000	226,500	226,500	236,000	18,500	-	-	-
80-800-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	20,012	13,627	21,200	21,200	15,000	-	-	-	-
	<i>Kidz Club/Studio 2 HVAC Unit - FY 2013</i>									
80-800-54-00-5496	PROGRAM REFUNDS	7,837	8,473	5,500	5,500	5,500	-	-	-	-
80-800-54-00-5497	PROPERTY TAX PAYMENT	26,320	53,680	53,680	61,503	70,000	35,000	-	-	-
80-800-56-00-5606	PROGRAM SUPPLIES	19,119	11,676	17,000	12,000	15,000	-	-	-	-
80-800-56-00-5607	CONCESSION SUPPLIES	11,615	10,029	6,300	7,000	7,000	-	-	-	-

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
80-800-56-00-5630	SMALL TOOLS & EQUIPMENT	4,100	8,525	6,300	-	-	-	-	-	-
80-800-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	3,178	3,180	1,000	1,000	1,000	-	-	-	-
80-800-56-00-5640	REPAIR AND MAINTENANCE	9,355	9,768	11,000	11,000	11,000	-	-	-	-
80-800-56-00-5645	BOOKS AND PUBLICATIONS	-	-	50	50	50	-	-	-	-
80-800-56-00-5695	GASOLINE	-	-	300	300	321	-	-	-	-
	<i>7% increase per annum</i>									
	<b>Expenses</b>	<b>633,280</b>	<b>687,290</b>	<b>691,738</b>	<b>685,801</b>	<b>703,633</b>	<b>53,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Surplus(Deficit)</b>	<b>(50,240)</b>	<b>(67,272)</b>	<b>(80,738)</b>	<b>(91,301)</b>	<b>(81,133)</b>	<b>(53,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Balance Equiv</b>	<b>(127,819)</b>	<b>(195,087)</b>	<b>(308,434)</b>	<b>(286,388)</b>	<b>(367,521)</b>	<b>(421,021)</b>	<b>(421,021)</b>	<b>(421,021)</b>	<b>(421,021)</b>
		<i>-20.18%</i>	<i>-28.38%</i>	<i>-44.59%</i>	<i>-41.76%</i>	<i>-52.23%</i>	<i>-786.96%</i>	<i>-</i>	<i>-</i>	<i>-</i>

## Library Operations Fund (82)

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

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Taxes	1,183,774	1,252,191	675,000	692,476	707,500	725,000	750,000	775,000	800,000
Intergovernmental	19,694	24,410	22,200	22,231	22,200	22,200	22,200	22,200	22,200
Licenses & Permits	31,100	17,650	8,000	8,000	-	-	-	-	-
Fines & Forfeits	11,503	14,161	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Charges for Service	18,493	17,117	13,000	16,200	17,000	17,000	17,000	17,000	17,000
Investment Earnings	1,952	690	250	325	150	150	150	150	150
Reimbursements	6,181	-	-	-	7,306	7,787	8,287	8,821	9,393
Miscellaneous	6,113	7,823	5,500	12,200	8,500	8,500	8,500	8,500	8,500
Other Financing Sources	-	-	332,500	332,500	41,978	44,240	46,637	49,178	51,872
<b>Total Revenue</b>	<b>1,278,810</b>	<b>1,334,042</b>	<b>1,069,450</b>	<b>1,096,932</b>	<b>817,634</b>	<b>837,877</b>	<b>865,774</b>	<b>893,849</b>	<b>922,115</b>
<b>Expenditures</b>									
Salaries	486,675	501,353	434,000	438,000	440,000	440,000	440,000	440,000	440,000
Benefits	134,192	143,220	158,425	156,560	218,553	230,186	244,748	260,672	278,084
Contractual Services	152,280	183,101	105,100	105,849	111,599	112,387	113,213	114,082	114,993
Supplies	164,686	147,408	29,250	33,250	21,750	21,750	21,750	21,750	21,750
Contingencies	4,985	6,705	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Debt Service	564,050	605,925	-	-	-	-	-	-	-
Other Financing Uses	-	-	332,500	332,500	1,511	-	-	-	-
<b>Total Expenditures</b>	<b>1,506,868</b>	<b>1,587,712</b>	<b>1,060,275</b>	<b>1,067,159</b>	<b>794,413</b>	<b>805,323</b>	<b>820,711</b>	<b>837,504</b>	<b>855,827</b>
Surplus (Deficit)	(228,058)	(253,670)	9,175	29,773	23,221	32,554	45,063	56,345	66,288
<b>Ending Fund Balance</b>	<b>571,002</b>	<b>317,336</b>	<b>256,445</b>	<b>347,109</b>	<b>370,330</b>	<b>402,884</b>	<b>447,947</b>	<b>504,292</b>	<b>570,580</b>
	37.89%	19.99%	24.19%	32.53%	46.62%	50.03%	54.58%	60.21%	66.67%



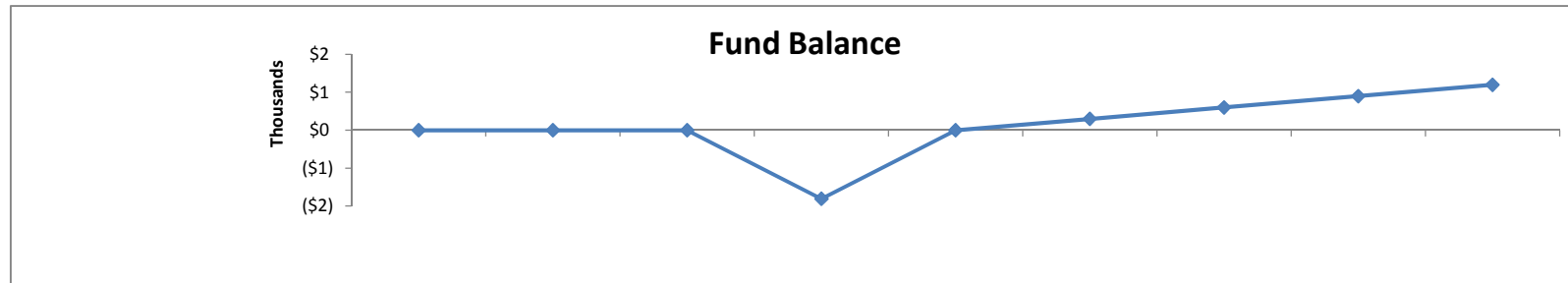
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Library Operations</u></b>										
82-000-40-00-4005	PROPERTY TAXES - LIBRARY	622,624	648,060	675,000	673,145	700,000	725,000	750,000	775,000	800,000
82-000-40-00-4012	PROPERTY TAXES - FOX INDUSTRIAL TIF	-	-	-	19,331	7,500	-	-	-	-
82-000-40-00-4015	PROPERTY TAXES - DEBT SERVICE	561,150	604,131	-	-	-	-	-	-	-
82-000-41-00-4120	PERSONAL PROPERTY TAX	5,139	7,217	5,000	5,000	5,000	5,000	5,000	5,000	5,000
82-000-41-00-4170	STATE GRANTS	14,555	17,193	17,200	17,231	17,200	17,200	17,200	17,200	17,200
	<i>Library Per Capita Grant</i>									
82-000-42-00-4211	DEVELOPMENT FEES - BOOKS	15,550	8,825	8,000	8,000	-	-	-	-	-
	<i>Moved to Library Capital - Beg. FY 2013</i>									
82-000-42-00-4212	DEVELOPMENT FEES - BUILDING	15,550	8,825	-	-	-	-	-	-	-
	<i>Moved to Library Capital</i>									
82-000-43-00-4330	LIBRARY FINES	11,503	14,161	13,000	13,000	13,000	13,000	13,000	13,000	13,000
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	14,720	13,742	8,000	12,000	12,000	12,000	12,000	12,000	12,000
82-000-44-00-4422	COPY FEES	3,773	3,339	3,000	3,200	3,000	3,000	3,000	3,000	3,000
82-000-44-00-4440	PROGRAM FEES	-	36	2,000	1,000	2,000	2,000	2,000	2,000	2,000
82-000-45-00-4500	INVESTMENT EARNINGS	1,952	690	250	325	150	150	150	150	150
82-000-46-00-4670	REIMB - EMPLOYEE INS CONTRIBUTIONS	-	-	-	-	6,670	7,137	7,637	8,171	8,743
82-000-46-00-4671	REIMB - LIFE INSURANCE	-	-	-	-	636	650	650	650	650
82-000-46-00-4682	REIMB - INSURANCE	6,181	-	-	-	-	-	-	-	-
82-000-48-00-4820	RENTAL INCOME	1,239	1,454	1,500	2,500	2,000	2,000	2,000	2,000	2,000
82-000-48-00-4824	DVD RENTAL INCOME	-	4,131	4,000	5,000	4,500	4,500	4,500	4,500	4,500
82-000-48-00-4832	MEMORIALS	4,451	1,883	-	4,000	2,000	2,000	2,000	2,000	2,000
82-000-48-00-4850	MISCELLANEOUS INCOME	-	55	-	700	-	-	-	-	-
82-000-48-00-4881	SALE OF BOOKS	423	300	-	-	-	-	-	-	-
82-000-49-00-4901	TRANSFER FROM GENERAL	-	-	332,500	332,500	41,978	44,240	46,637	49,178	51,872
	<i>For Liability/Unemployment insurance</i>									
	<b>Revenue</b>	<b>1,278,810</b>	<b>1,334,042</b>	<b>1,069,450</b>	<b>1,096,932</b>	<b>817,634</b>	<b>837,877</b>	<b>865,774</b>	<b>893,849</b>	<b>922,115</b>
82-820-50-00-5010	SALARIES AND WAGES	486,675	501,353	241,000	243,000	245,000	245,000	245,000	245,000	245,000
82-820-50-00-5015	PART-TIME SALARIES	-	-	193,000	195,000	195,000	195,000	195,000	195,000	195,000
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	19,866	21,607	22,500	22,500	26,692	25,000	25,000	25,000	25,000
82-820-52-00-5214	FICA CONTRIBUTION	36,691	37,766	40,000	40,000	38,000	38,000	38,000	38,000	38,000
82-820-52-00-5216	GROUP HEALTH INSURANCE	70,805	76,487	87,975	86,500	102,877	113,165	124,482	136,930	150,623
82-820-52-00-5222	GROUP LIFE INSURANCE	1,240	1,200	1,000	760	1,410	1,424	1,438	1,453	1,467
82-820-52-00-5223	DENTAL INSURANCE	4,881	5,451	6,950	6,100	6,826	7,509	8,259	9,085	9,994
	<i>Dental &amp; Vision combined in FY 2012 Budget</i>									
82-820-52-00-5224	VISION INSURANCE	709	709	-	700	770	848	932	1,026	1,128
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	-	-	-	-	4,286	4,286	4,286	4,286	4,286
	<i>Canceled out by General Fund transfer</i>									
82-820-52-00-5231	LIABILITY INSURANCE	-	-	-	-	37,692	39,954	42,351	44,892	47,586
	<i>Canceled out by General Fund transfer</i>									
82-820-54-00-5412	TRAINING & CONFERENCES	358	949	-	-	-	-	-	-	-
82-820-54-00-5415	TRAVEL AND LODGING	566	593	500	500	500	500	500	500	500
82-820-54-00-5423	PUBLIC RELATIONS	663	112	-	-	-	-	-	-	-
82-820-54-00-5426	PUBLISHING & ADVERTISING	29	130	100	100	100	100	100	100	100
82-820-54-00-5440	TELECOMMUNICATIONS	5,198	9,055	8,500	8,500	8,500	8,500	8,500	8,500	8,500

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
82-820-54-00-5452	POSTAGE & SHIPPING	1,738	2,104	2,000	2,000	1,000	1,000	1,000	1,000	1,000
82-820-54-00-5460	DUES AND SUBSCRIPTIONS	18,046	11,290	14,000	14,000	14,000	14,000	14,000	14,000	14,000
82-820-54-00-5462	PROFESSIONAL SERVICES	20,090	31,824	29,000	29,000	29,000	29,000	29,000	29,000	29,000
82-820-54-00-5466	LEGAL SERVICES	2,125	4,175	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-54-00-5468	AUTOMATION	24,973	48,567	30,000	30,000	35,000	35,000	35,000	35,000	35,000
82-820-54-00-5480	UTILITIES	12,009	11,484	15,000	15,000	15,750	16,538	17,364	18,233	19,144
	<i>5% increase per annum</i>									
82-820-54-00-5485	RENTAL & LEASE PURCHASE	2,442	1,007	-	-	-	-	-	-	-
82-820-54-00-5489	BUILDING - DEVELOPMENT FEES	16,171	33,423	-	-	-	-	-	-	-
82-820-54-00-5495	OUTSIDE REPAIR AND MAINTENANCE	47,872	28,388	4,000	4,000	5,000	5,000	5,000	5,000	5,000
82-820-54-00-5498	PAYING AGENT FEES	-	-	-	749	749	749	749	749	749
	<i>Previously included under Professional Services</i>									
82-820-56-00-5610	OFFICE SUPPLIES	13,889	8,784	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLIES	11,104	6,995	9,000	9,000	7,500	7,500	7,500	7,500	7,500
	<i>Custodial supplies</i>									
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	4,276	7,637	-	-	-	-	-	-	-
82-820-56-00-5640	REPAIR AND MAINTENANCE	2,506	2,180	-	-	-	-	-	-	-
82-820-56-00-5671	LIBRARY PROGRAMMING	10,137	8,172	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	1,113	93	-	-	-	-	-	-	-
82-820-56-00-5680	ADULT BOOKS	20,213	30,312	-	-	-	-	-	-	-
82-820-56-00-5681	JUVENILE BOOKS	40,325	40,713	-	-	-	-	-	-	-
82-820-56-00-5682	REFERENCE BOOKS	24,097	11,394	-	-	-	-	-	-	-
82-820-56-00-5683	AUDIO BOOKS	8,176	9,526	-	-	-	-	-	-	-
82-820-56-00-5684	COMPACT DISCS AND OTHER MUSIC	2,963	2,122	-	-	-	-	-	-	-
82-820-56-00-5685	DVD'S	4,750	7,715	2,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5686	BOOKS - DEVELOPMENT FEES	16,638	9,343	8,000	8,000	-	-	-	-	-
	<i>Moved to Library Capital</i>									
82-820-56-00-5698	MEMORIALS AND GIFTS	4,416	1,622	-	4,000	2,000	2,000	2,000	2,000	2,000
	<i>Ties to memorial &amp; gifts revenue</i>									
82-820-56-00-5699	MISCELLANEOUS	83	800	250	250	250	250	250	250	250
82-820-70-00-7799	CONTINGENCIES	4,985	6,705	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	<b>Debt Service - 2005B Bond</b>									
82-820-83-00-8000	PRINCIPLE PAYMENT	25,000	75,000	-	-	-	-	-	-	-
82-820-83-00-8050	INTEREST PAYMENT	320,125	319,125	-	-	-	-	-	-	-
	<i>Moved to Library Debt Service Fund</i>									
	<b>Debt Service - 2006 Bond</b>									
82-820-84-00-8000	PRINCIPLE PAYMENT	150,000	150,000	-	-	-	-	-	-	-
82-820-84-00-8050	INTEREST PAYMENT	68,925	61,800	-	-	-	-	-	-	-
	<i>Moved to Library Debt Service Fund</i>									
82-820-99-00-9983	TRANSFER TO LIBRARY DEBT SERVICE	-	-	-	-	1,511	-	-	-	-
82-820-99-00-9984	TRANSFER TO LIBRARY DEVL P FEE	-	-	332,500	332,500	-	-	-	-	-
	<b>Expenditures</b>	<b>1,506,868</b>	<b>1,587,712</b>	<b>1,060,275</b>	<b>1,067,159</b>	<b>794,413</b>	<b>805,323</b>	<b>820,711</b>	<b>837,504</b>	<b>855,827</b>
	<b>Surplus(Deficit)</b>	<b>(228,058)</b>	<b>(253,670)</b>	<b>9,175</b>	<b>29,773</b>	<b>23,221</b>	<b>32,554</b>	<b>45,063</b>	<b>56,345</b>	<b>66,288</b>
	<b>Fund Balance</b>	<b>571,002</b> <i>37.89%</i>	<b>317,336</b> <i>19.99%</i>	<b>256,445</b> <i>24.19%</i>	<b>347,109</b> <i>32.53%</i>	<b>370,330</b> <i>46.62%</i>	<b>402,884</b> <i>50.03%</i>	<b>447,947</b> <i>54.58%</i>	<b>504,292</b> <i>60.21%</i>	<b>570,580</b> <i>66.67%</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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2015 Projected	FY2015 Projected
<b>Revenue</b>									
Taxes	-	-	720,800	718,839	795,488	771,763	768,613	785,238	790,463
Investment Earnings	-	-	-	150	300	300	300	300	300
Other Financing Sources	-	-	-	-	1,511	-	-	-	-
<b>Total Revenue</b>	-	-	<b>720,800</b>	<b>718,989</b>	<b>797,299</b>	<b>772,063</b>	<b>768,913</b>	<b>785,538</b>	<b>790,763</b>
<b>Expenditures</b>									
Debt Service	-	-	720,800	720,800	795,488	771,763	768,613	785,238	790,463
<b>Total Expenditures</b>	-	-	<b>720,800</b>	<b>720,800</b>	<b>795,488</b>	<b>771,763</b>	<b>768,613</b>	<b>785,238</b>	<b>790,463</b>
Surplus (Deficit)	-	-	-	(1,811)	1,811	300	300	300	300
<b>Ending Fund Balance</b>	-	-	-	<b>(1,811)</b>	-	<b>300</b>	<b>600</b>	<b>900</b>	<b>1,200</b>

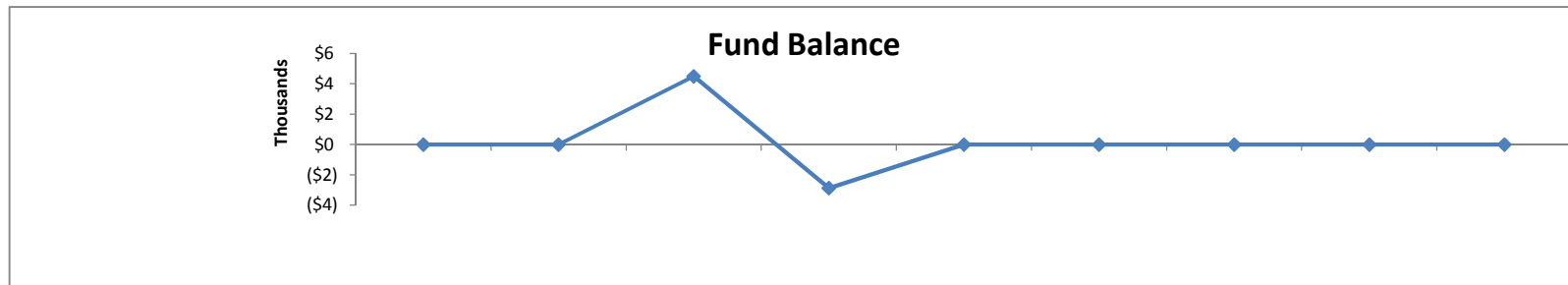


Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Library Debt Service</u></b>										
83-000-40-00-4015	PROPERTY TAXES - LIB DEBT SERVICE	-	-	720,800	718,839	795,488	771,763	768,613	785,238	790,463
83-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	150	300	300	300	300	300
83-000-49-00-4982	TRANSFER FROM LIBRARY OPS	-	-	-	-	1,511	-	-	-	-
	<i>To eliminate negative Fund Balance</i>									
	<b>Revenue</b>	-	-	<b>720,800</b>	<b>718,989</b>	<b>797,299</b>	<b>772,063</b>	<b>768,913</b>	<b>785,538</b>	<b>790,763</b>
<b>Debt Service - 2005B Bond</b>										
83-830-83-00-8000	PRINCIPLE PAYMENT	-	-	175,000	175,000	290,000	335,000	400,000	435,000	460,000
83-830-83-00-8050	INTEREST PAYMENT	-	-	316,125	316,125	309,125	297,525	284,125	268,125	250,725
<b>Debt Service - 2006 Bond</b>										
83-830-84-00-8000	PRINCIPLE PAYMENT	-	-	175,000	175,000	150,000	100,000	50,000	50,000	50,000
83-830-84-00-8050	INTEREST PAYMENT	-	-	54,675	54,675	46,363	39,238	34,488	32,113	29,738
	<b>Expenditures</b>	-	-	<b>720,800</b>	<b>720,800</b>	<b>795,488</b>	<b>771,763</b>	<b>768,613</b>	<b>785,238</b>	<b>790,463</b>
	<b>Surplus(Deficit)</b>	-	-	-	(1,811)	1,811	300	300	300	300
	<b>Fund Balance</b>	-	-	<b>0</b>	<b>(1,811)</b>	<b>-</b>	<b>300</b>	<b>600</b>	<b>900</b>	<b>1,200</b>
		-	-	0.00%	-0.25%	0.00%	0.04%	0.08%	0.11%	0.15%

### 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.

	FY2010 Actual	FY2011 Actual	FY2012 Adopted Budget	FY2012 Projected	FY2013 Adopted Budget	FY2014 Projected	FY2015 Projected	FY2016 Projected	FY2017 Projected
<b>Revenue</b>									
Licenses & Permits	-	-	8,000	8,000	16,250	16,250	16,250	16,250	16,250
Investment Earnings	-	-	500	70	100	100	100	100	100
Other Financing Sources	-	-	332,500	332,519	-	-	-	-	-
<b>Total Revenue</b>	-	-	<b>341,000</b>	<b>340,589</b>	<b>16,350</b>	<b>16,350</b>	<b>16,350</b>	<b>16,350</b>	<b>16,350</b>
<b>Expenditures</b>									
Supplies	-	-	-	-	13,474	16,350	16,350	16,350	16,350
Capital Outlay	-	-	4,000	10,965	-	-	-	-	-
Other Financing Uses	-	-	332,500	332,500	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>336,500</b>	<b>343,465</b>	<b>13,474</b>	<b>16,350</b>	<b>16,350</b>	<b>16,350</b>	<b>16,350</b>
Surplus (Deficit)	-	-	4,500	(2,876)	2,876	-	-	-	-
<b>Ending Fund Balance</b>	-	-	<b>4,500</b>	<b>(2,876)</b>	-	-	-	-	-





Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Library Capital Fund</u></b>										
84-000-42-00-4214	DEVELOPMENT FEES	-	-	8,000	8,000	16,250	16,250	16,250	16,250	16,250
84-000-45-00-4500	INVESTMENT EARNINGS	-	-	500	70	100	100	100	100	100
84-000-49-00-4982	TRANSFER FROM LIBRARY OPS	-	-	332,500	332,519	-	-	-	-	-
	<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>341,000</b>	<b>340,589</b>	<b>16,350</b>	<b>16,350</b>	<b>16,350</b>	<b>16,350</b>	<b>16,350</b>
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	-	-	-	-	-
84-840-56-00-5686	BOOKS	-	-	-	-	13,474	16,350	16,350	16,350	16,350
84-840-56-00-5683	AUDIO BOOKS	-	-	-	-	-	-	-	-	-
84-840-56-00-5684	COMPACT DISCS AND OTHER MUSIC	-	-	-	-	-	-	-	-	-
84-840-56-00-5685	DVDS	-	-	-	-	-	-	-	-	-
84-840-60-00-6020	BUILDINGS & STRUCTURES	-	-	4,000	10,965	-	-	-	-	-
84-840-99-00-9901	TRANSFER TO GENERAL FUND	-	-	332,500	332,500	-	-	-	-	-
	<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>336,500</b>	<b>343,465</b>	<b>13,474</b>	<b>16,350</b>	<b>16,350</b>	<b>16,350</b>	<b>16,350</b>
	<b>Surplus(Deficit)</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>(2,876)</b>	<b>2,876</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Balance</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>(2,876)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		-	-	1.34%	-0.84%	0.00%	0.00%	0.00%	0.00%	0.00%

**CITY**

	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Budget</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Adopted</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Projected</b>
<b><u>Cash Flow - Surplus(Deficit)</u></b>									
General	(1,711,138)	221,031	763,882	936,752	931,242	36,379	(308,705)	(995,508)	(1,027,301)
Fox Hill	15,886	15,716	(18)	(509)	(714)	(335)	(22)	436	940
Sunflower	5,089	5,735	(1,548)	540	(2,455)	(2,701)	(1,872)	(961)	41
Motor Fuel Tax	104,685	234,779	350,000	(55,831)	(119,313)	(22,656)	12,360	(3,513)	(20,340)
Municipal Bldg	(47,450)	20,700	5,250	6,000	5,250	5,250	5,250	5,250	5,250
Police Capital	34,434	(15,336)	(32,500)	(59,410)	(30,800)	(13,800)	(13,800)	(13,800)	(13,800)
PW Capital	(38,287)	(49,064)	(56,695)	(57,607)	(116,295)	(72,295)	(72,295)	(41,295)	(41,295)
City Wide Capital	74,800	19,030	56,600	68,616	263,232	-	(332,500)	-	-
Debt Service	7,628	1,025	(750)	78,498	(78,226)	925	925	(4,978)	1,325
Water	(114,516)	356,362	123,121	231,333	(284,604)	131,690	96,669	(62,655)	(103,243)
Sewer	177,948	(357,379)	185,501	503,323	(255,393)	6,952	(221,890)	(48,423)	(67,278)
Land Cash	(37,910)	214,800	119,416	119,416	96,675	(46,500)	(333,850)	360,000	10,000
Fox Industrial TIF	137,709	146,437	-	(569,790)	-	-	-	-	-
Countryside TIF	(294,394)	(299,210)	(297,293)	(300,730)	(299,543)	(297,613)	(300,398)	(297,598)	(299,598)
Downtown TIF	86,718	73,466	(448,290)	26,457	28,650	28,650	28,650	28,650	28,650
	<b>(1,598,798)</b>	<b>588,092</b>	<b>766,676</b>	<b>927,058</b>	<b>137,706</b>	<b>(246,054)</b>	<b>(1,441,478)</b>	<b>(1,074,395)</b>	<b>(1,526,649)</b>
<b><u>Cash Flow - Fund Balance</u></b>									
General	(492,939)	(271,900)	258,636	664,852	1,596,094	1,632,473	1,323,768	328,260	(699,041)
Fox Hill	2,226	17,942	18,316	17,433	16,719	16,384	16,362	16,798	17,738
Sunflower	6,188	11,922	10,980	12,462	10,007	7,306	5,434	4,473	4,514
Motor Fuel Tax	405,618	640,399	776,755	584,568	465,255	442,599	454,959	451,446	431,106
Municipal Bldg	(607,724)	(587,024)	(580,474)	(581,024)	(575,774)	(570,524)	(565,274)	(560,024)	(554,774)
Police Capital	210,284	194,947	134,647	135,537	104,737	90,937	77,137	63,337	49,537
PW Capital	157,807	108,743	45,542	51,136	(65,159)	(137,454)	(209,749)	(251,044)	(292,339)
City Wide Capital	(18,378)	652	51,537	69,268	332,500	332,500	-	-	-
Debt Service	7,628	8,653	7,778	87,151	8,925	9,850	10,775	5,797	7,122
Water	339,359	695,723	683,405	927,056	642,452	774,142	870,811	808,156	704,913
Sewer	2,735,213	2,377,831	2,482,790	2,881,154	2,625,761	2,632,713	2,410,823	2,362,400	2,295,122
Land Cash	(603,425)	(388,625)	(312,230)	(269,209)	(172,534)	(219,034)	(552,884)	(192,884)	(182,884)
Fox Industrial TIF	423,351	569,790	-	-	-	-	-	-	-
Countryside TIF	2,477,758	2,178,550	1,883,380	1,877,820	1,578,277	1,280,664	980,266	682,668	383,070
Downtown TIF	136,294	209,760	(238,134)	236,217	264,867	293,517	322,167	350,817	379,467
	<b>5,179,260</b>	<b>5,767,363</b>	<b>5,222,928</b>	<b>6,694,421</b>	<b>6,832,127</b>	<b>6,586,073</b>	<b>5,144,595</b>	<b>4,070,200</b>	<b>2,543,551</b>

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Adopted	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b><u>Park &amp; Recreation</u></b>									
<b><u>Cash Flow - Surplus(Deficit)</u></b>									
Park & Rec Capital	41,100	(15,409)	(120,670)	(19,898)	(9,000)	1,000	1,000	1,000	1,000
Park & Rec	81,260	206,408	(13,500)	9,397	(55,320)	(20,469)	(12,489)	(2,576)	11,076
Rec Ctr	(50,240)	(67,272)	(80,738)	(91,301)	(81,133)	(53,500)	-	-	-
	<b>72,120</b>	<b>123,727</b>	<b>(214,908)</b>	<b>(101,802)</b>	<b>(145,453)</b>	<b>(72,969)</b>	<b>(11,489)</b>	<b>(1,576)</b>	<b>12,076</b>
<b><u>Cash Flow - Fund Balance</u></b>									
Park & Rec Capital	66,852	51,443	(76,369)	31,545	22,545	23,545	24,545	25,545	26,545
Park & Rec	25,151	231,558	(33,500)	240,955	185,635	165,166	152,677	150,101	161,177
Rec Ctr	(127,819)	(195,087)	(308,434)	(286,388)	(367,521)	(421,021)	(421,021)	(421,021)	(421,021)
	<b>(35,816)</b>	<b>87,914</b>	<b>(418,303)</b>	<b>(13,888)</b>	<b>(159,341)</b>	<b>(232,310)</b>	<b>(243,799)</b>	<b>(245,375)</b>	<b>(233,299)</b>

**Library**

	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Budget</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Adopted</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Projected</b>
<b><u>Cash Flow - Surplus(Deficit)</u></b>									
Library Ops	(228,058)	(253,670)	9,175	29,773	23,221	32,554	45,063	56,345	66,288
Library Debt Service	-	-	-	(1,811)	1,811	300	300	300	300
Library Dvlp Fee	-	-	4,500	(2,876)	2,876	-	-	-	-
	<b>(228,058)</b>	<b>(253,670)</b>	<b>13,675</b>	<b>25,086</b>	<b>27,908</b>	<b>32,854</b>	<b>45,363</b>	<b>56,645</b>	<b>66,588</b>
<b><u>Cash Flow - Fund Balance</u></b>									
Library Ops	571,002	317,336	256,445	347,109	370,330	402,884	447,947	504,292	570,580
Library Debt Service	-	-	-	(1,811)	-	300	600	900	1,200
Library Dvlp Fee	-	-	4,500	(2,876)	-	-	-	-	-
	<b>571,002</b>	<b>317,336</b>	<b>260,945</b>	<b>342,422</b>	<b>370,330</b>	<b>403,184</b>	<b>448,547</b>	<b>505,192</b>	<b>571,780</b>

		<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b><u>Allocated Items - Aggregated</u></b>										
	Liability Insurance	276,386	325,906	339,200	310,000	424,000	449,440	476,406	504,991	535,292
	Unemployment Ins	38,466	77,786	60,000	90,000	60,000	60,000	60,000	60,000	60,000
<b>City</b>	<b>Health Insurance</b>	<b>1,118,821</b>	<b>1,185,928</b>	<b>1,204,000</b>	<b>1,225,000</b>	<b>1,346,185</b>	<b>1,478,346</b>	<b>1,625,043</b>	<b>1,786,409</b>	<b>1,963,913</b>
City	COBRA Contri	-	21,675	20,000	25,000	12,500	12,500	12,500	12,500	12,500
City	Retiree Contri	-	39,671	50,000	50,000	60,398	66,438	73,082	80,390	88,429
City	EE Ins Contributions	227,600	193,147	190,000	90,000	84,768	90,702	97,051	103,845	111,113
City	Net Ins Costs	891,221	931,435	944,000	1,060,000	1,188,519	1,308,706	1,442,410	1,589,674	1,751,871
City	Dental Insurance	76,557	86,818	114,000	88,000	96,667	106,235	116,758	128,334	141,066
City	Vision Insurance	13,448	12,532	-	10,500	10,377	11,415	12,557	13,812	15,192
<b>Lib</b>	<b>Health Insurance</b>	<b>70,805</b>	<b>76,487</b>	<b>87,975</b>	<b>86,500</b>	<b>102,877</b>	<b>113,165</b>	<b>124,482</b>	<b>136,930</b>	<b>150,623</b>
Lib	EE Ins Contributions	-	-	-	-	6,670	7,137	7,637	8,171	8,743
Lib	Net Ins Costs	70,805	76,487	87,975	86,500	96,207	106,028	116,845	128,759	141,880
Non-Abatement of Debt Service		-	-	2,212,735	2,207,080	723,683	590,000	460,002	320,000	250,000
	Building Permits	190,579	126,829	140,000	140,000	140,000	140,000	140,000	140,000	140,000
<b>City</b>	<b>Salaries</b>									
	Full Time	5,183,148	4,500,413	4,247,200	4,122,263	4,261,000	4,135,000	4,185,000	4,235,000	4,285,000
	Overtime	96,938	98,513	108,875	149,330	122,875	123,875	123,875	123,875	123,875
	Part Time	372,400	401,940	427,820	419,755	477,820	283,820	283,820	283,820	283,820
	Total	5,652,486	5,000,866	4,783,895	4,691,348	4,861,695	4,542,695	4,592,695	4,642,695	4,692,695
<b>Lib</b>	<b>Salaries</b>									
	Full Time	486,675	501,353	241,000	243,000	245,000	245,000	245,000	245,000	245,000
	Part Time	-	-	193,000	195,000	195,000	195,000	195,000	195,000	195,000
	Total	486,675	501,353	434,000	438,000	440,000	440,000	440,000	440,000	440,000
<b>Total</b>	<b>Salaries</b>									
	Full Time	5,669,823	5,001,766	4,488,200	4,365,263	4,506,000	4,380,000	4,430,000	4,480,000	4,530,000
	Overtime	96,938	98,513	108,875	149,330	122,875	123,875	123,875	123,875	123,875
	Part Time	372,400	401,940	620,820	614,755	672,820	478,820	478,820	478,820	478,820
	Total	6,139,161	5,502,219	5,217,895	5,129,348	5,301,695	4,982,695	5,032,695	5,082,695	5,132,695
<b><u>Capital Projects - Aggregated</u></b>										
	Route 47 Expansion Project	-	-	755,340	317,900	317,900	317,900	317,900	317,900	317,900
	MFT	-	-	119,400	121,900	121,900	121,900	121,900	121,900	121,900
	Water	-	-	96,000	116,000	116,000	116,000	116,000	116,000	116,000

## GLOSSARY

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### 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 and 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.

## GLOSSARY

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### **B**

**Balance Sheet** – The 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.

## GLOSSARY

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**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 written off as an expense (“depreciation expense”) over the useful life of the asset.

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



## GLOSSARY

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### **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.

## GLOSSARY

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### **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, franchise and service fees.

**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 (G.O. Bonds)** – Bonds secured by the full faith and credit of the issuer. G.O. 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 Projects 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, 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.

## GLOSSARY

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**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** – The policies and procedures instituted by a government to prevent and detect material accounting fraud and errors and to provide for their correction on a timely basis.

**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 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.

## GLOSSARY

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### **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.

**Other Financing Uses** – Operating transfers-out to other funds of the same government unit which are classified separately from expenditures.

### **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.

## GLOSSARY

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**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, sewer and recreation center 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).

**Retained Earnings** – Accumulated net income. Also known as net assets when referring to enterprise funds.

**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.

## GLOSSARY

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**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's 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.

## GLOSSARY

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**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.