

FISCAL YEAR 2019

May 1, 2018 - April 30, 2019



UNITED CITY OF YORKVILLE

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

United City of Yorkville, Illinois

Fiscal Year 2019 Budget

May 1, 2018 to April 30, 2019

Elected Officials

Mayor: Gary J. Golinski

1st Ward Alderman: Carlo Colosimo

1st Ward Alderman: Ken Koch

2nd Ward Alderman: Jackie Milschewski

2nd Ward Alderman: Joe Plocher

3rd Ward Alderman: Joel Frieders

3rd Ward Alderman: Chris Funkhouser

4th Ward Alderman: Seaver Tarulis

4th Ward Alderman: Alex Alejandro

City Clerk: Beth Warren

Administration

City Administrator: Bart Olson

Director of Finance/Deputy Treasurer: Rob Fredrickson

Director of Public Works: Eric Dhuse

Chief of Police: Rich Hart

Director of Community Development: Krysti Barksdale-Noble

Director of Parks & Recreation: Tim Evans

Library Director: Elisa Topper

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INTRODUCTION

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

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

UNITED CITY OF YORKVILLE VISION STATEMENT

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

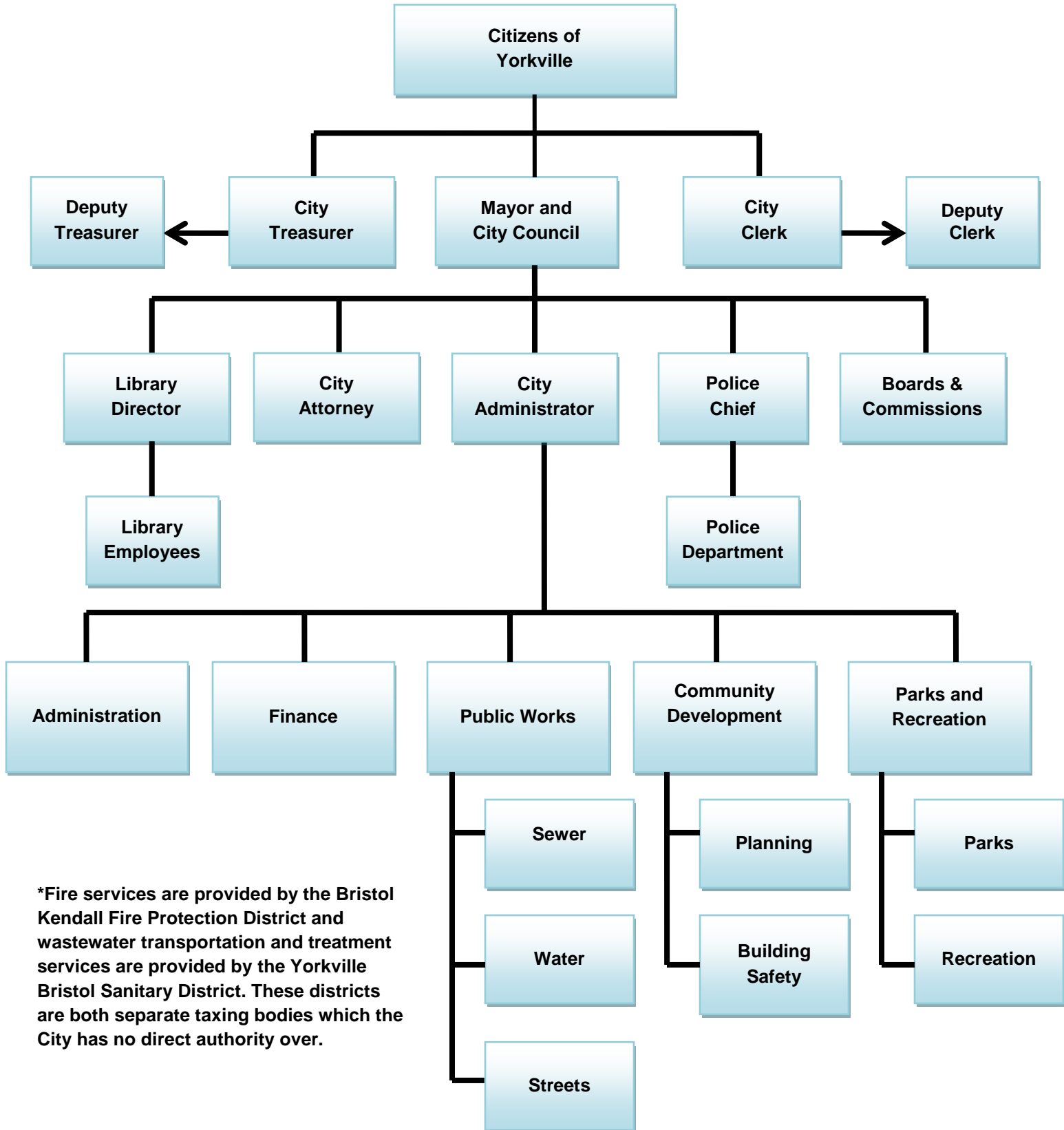
Our vision is brought to life through perceptions, decision-making, activities, events and experiences such as:

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



United City of Yorkville

Fiscal Year 2019 Organization Structure



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

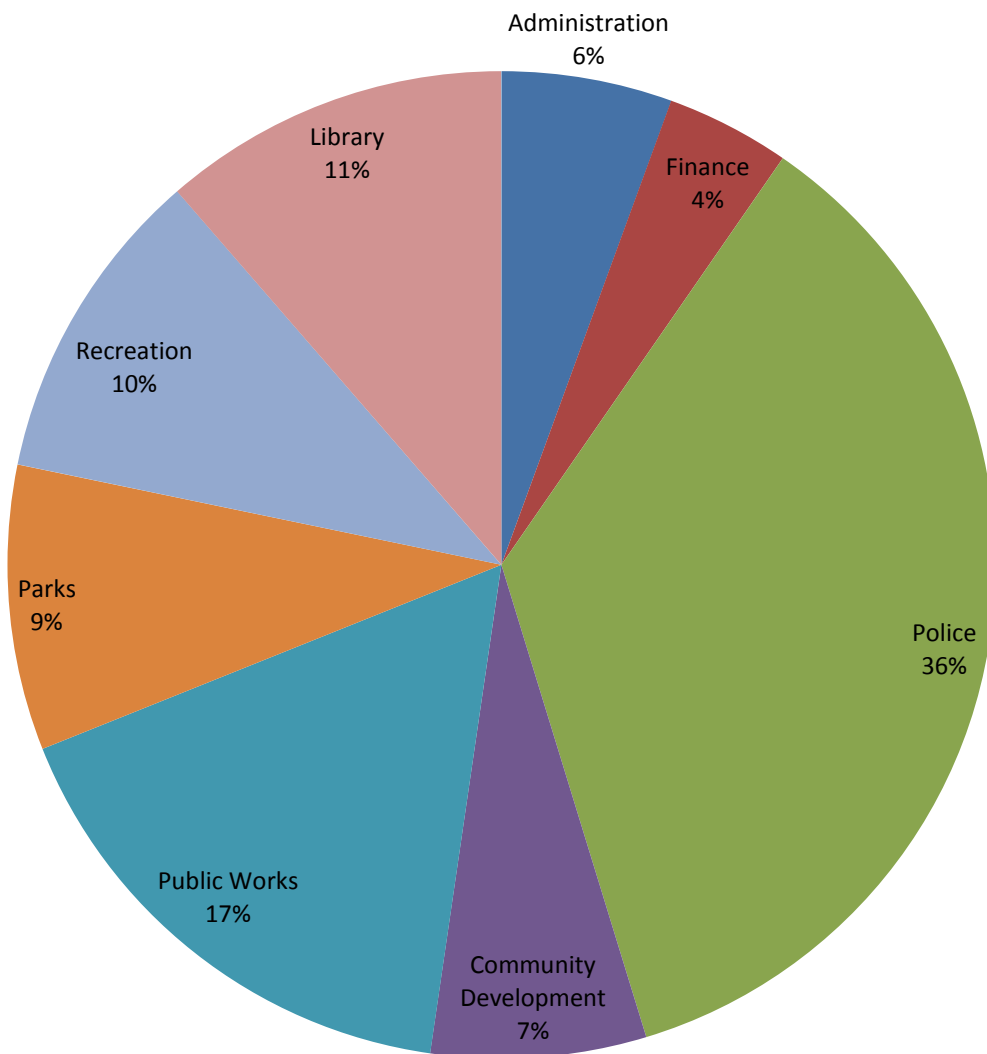
United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2019 Budget

	Projected			Adopted		
	FY 2018 Full-time	FY 2018 Part-time	FY 2018 Total	FY 2019 Full-time	FY 2019 Part-time	FY 2019 Total
<u>Personnel by Department</u>						
Administration	5.50	0.00	5.50	5.50	0.00	5.50
Finance	4.00	0.00	4.00	4.00	0.00	4.00
Police	33.00	1.53	34.53	33.00	2.09	35.09
Community Development	5.00	0.76	5.76	5.00	1.92	6.92
Public Works	13.99	0.88	14.87	13.99	2.40	16.39
<i>Street Operations</i>	5.33	0.43	5.76	5.33	0.96	6.29
<i>Water Operations</i>	5.33	0.45	5.78	5.33	1.44	6.77
<i>Sewer Operations</i>	3.33	0.00	3.33	3.33	0.00	3.33
Parks	7.50	1.64	9.14	7.50	1.68	9.18
Recreation	6.00	3.74	9.74	6.00	4.21	10.21
Library	4.00	6.84	10.84	4.00	7.21	11.21
	78.99	15.40	94.39	78.99	19.52	98.51
<u>Personnel by Fund</u>						
General	51.83	2.73	54.56	51.83	4.98	56.81
Water	6.33	0.45	6.78	6.33	1.44	7.77
Sewer	3.33	0.00	3.33	3.33	0.00	3.33
Park and Recreation	13.50	5.38	18.88	13.50	5.89	19.39
Library	4.00	6.84	10.84	4.00	7.21	11.21
	78.99	15.40	94.39	78.99	19.52	98.51
<u>Personnel by Department</u>						
<u>Administration</u>						
<i>City Administrator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Assistant City Administrator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Executive Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Administrative Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Administrative Secretary</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Receptionist</i>	0.50	0.00	0.50	0.50	0.00	0.50
<u>Finance</u>						
<i>Finance Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Senior Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Utility Billing Clerk (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00
<u>Police</u>						
<i>Chief of Police</i>	1.00	*	0.00	1.00	*	0.00
<i>Deputy Chief of Police</i>	2.00	*	0.00	2.00	*	0.00
<i>Sergeants</i>	6.00	*	0.00	6.00	*	0.00
<i>Police Officers</i>	21.00	*	0.22	21.00	*	0.36
<i>Executive Assistant</i>	1.00		0.00	1.00		0.00
<i>Record Clerks</i>	2.00		0.59	2.00		0.63
<i>Evidence Custodian</i>	0.00		0.14	0.00		0.24
<i>Community Service Officers (CSO)</i>	0.00		0.20	0.00		0.48
<i>Crossing Guards</i>	0.00		0.38	0.00		0.38
* sworn	30.00		0.36	30.00		0.60

United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2019 Budget

	Projected			Adopted		
	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019
	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>
<u>Community Development</u>						
Community Development Director	1.00	0.00	1.00	1.00	0.00	1.00
Building Code Official	1.00	0.00	1.00	1.00	0.00	1.00
Senior Planner	1.00	0.00	1.00	1.00	0.00	1.00
Building Administrative Assistant	1.00	0.00	1.00	1.00	0.00	1.00
Inspectors	1.00	0.56	1.56	1.00	0.96	1.96
Office Assistant	0.00	0.00	0.00	0.00	0.48	0.48
Planning Intern	0.00	0.21	0.21	0.00	0.48	0.48
<u>Public Works - Street Operations</u>						
Public Works Director	0.33	0.00	0.33	0.33	0.00	0.33
Foreman	1.00	0.00	1.00	1.00	0.00	1.00
Operator	2.00	0.00	2.00	2.00	0.00	2.00
Maintenance Worker II	2.00	0.00	2.00	2.00	0.00	2.00
Seasonal Staff	0.00	0.43	0.43	0.00	0.96	0.96
<u>Public Works - Water Operations</u>						
Public Works Director	0.33	0.00	0.33	0.33	0.00	0.33
Foreman	1.00	0.00	1.00	1.00	0.00	1.00
Operator	1.00	0.00	1.00	1.00	0.00	1.00
Maintenance Worker II	3.00	0.00	3.00	3.00	0.00	3.00
Seasonal Staff	0.00	0.22	0.22	0.00	0.48	0.48
Meter Readers	0.00	0.23	0.23	0.00	0.96	0.96
<u>Public Works - Sewer Operations</u>						
Public Works Director	0.33	0.00	0.33	0.33	0.00	0.33
Foreman	1.00	0.00	1.00	1.00	0.00	1.00
Operator	1.00	0.00	1.00	1.00	0.00	1.00
Maintenance Worker II	1.00	0.00	1.00	1.00	0.00	1.00
<u>Parks</u>						
Director of Parks and Recreation	0.50	0.00	0.50	0.50	0.00	0.50
Parks Superintendent	1.00	0.00	1.00	1.00	0.00	1.00
Foreman	1.00	0.00	1.00	1.00	0.00	1.00
Operator	1.00	0.00	1.00	1.00	0.00	1.00
Maintenance Worker I	3.00	0.00	3.00	3.00	0.00	3.00
Maintenance Worker II	1.00	0.00	1.00	1.00	0.00	1.00
Seasonal Staff	0.00	1.64	1.64	0.00	1.68	1.68
<u>Recreation</u>						
Director of Parks and Recreation	0.50	0.00	0.50	0.50	0.00	0.50
Recreation Superintendent	1.00	0.00	1.00	1.00	0.00	1.00
Recreation Manager	1.00	0.00	1.00	1.00	0.00	1.00
Recreation Coordinator	2.00	0.00	2.00	2.00	0.00	2.00
Child Development Coordinator	1.00	0.00	1.00	1.00	0.00	1.00
Receptionist	0.50	0.00	0.50	0.50	0.00	0.50
Instructors	0.00	1.40	1.40	0.00	1.44	1.44
Preschool Staff	0.00	1.67	1.67	0.00	1.68	1.68
Concession Staff	0.00	0.67	0.67	0.00	1.08	1.08
<u>Library</u>						
Library Director	1.00	0.00	1.00	1.00	0.00	1.00
Director of Adult Services	1.00	0.00	1.00	1.00	0.00	1.00
Director of Technical Services	1.00	0.00	1.00	1.00	0.00	1.00
Circulation Manager	1.00	0.00	1.00	1.00	0.00	1.00
Library Clerks	0.00	5.92	5.92	0.00	6.25	6.25
Custodians	0.00	0.92	0.92	0.00	0.96	0.96

United City of Yorkville
Full-Time Equivalents (FTE) by Department
Fiscal Year 2019



United City of Yorkville
Personnel Summary
Fiscal Year 2019 Budget

	Projected			Adopted		
	FY 2018 <u>Full-time</u>	FY 2018 <u>Part-time</u>	FY 2018 <u>Total</u>	FY 2019 <u>Full-time</u>	FY 2019 <u>Part-time</u>	FY 2019 <u>Total</u>
<u>Personnel by Department</u>						
Administration	5.50	0.00	5.50	5.50	0.00	5.50
Finance	4.00	0.00	4.00	4.00	0.00	4.00
Police	33.00	13.00	46.00	33.00	16.00	49.00
Community Development	5.00	2.00	7.00	5.00	3.00	8.00
Public Works	<u>13.99</u>	<u>3.00</u>	<u>16.99</u>	<u>13.99</u>	<u>4.00</u>	<u>17.99</u>
<i>Street Operations</i>	<i>5.33</i>	<i>3.00</i>	<i>8.33</i>	<i>5.33</i>	<i>3.00</i>	<i>8.33</i>
<i>Water Operations</i>	<i>5.33</i>	<i>0.00</i>	<i>5.33</i>	<i>5.33</i>	<i>1.00</i>	<i>6.33</i>
<i>Sewer Operations</i>	<i>3.33</i>	<i>0.00</i>	<i>3.33</i>	<i>3.33</i>	<i>0.00</i>	<i>3.33</i>
Parks	7.50	7.00	14.50	7.50	7.00	14.50
Recreation	6.00	33.00	39.00	6.00	35.00	41.00
Library	<u>4.00</u>	<u>24.00</u>	<u>28.00</u>	<u>4.00</u>	<u>24.00</u>	<u>28.00</u>
	78.99	82.00	160.99	78.99	89.00	167.99
<u>Personnel by Fund</u>						
General	51.83	18.00	69.83	51.83	22.00	73.83
Water	6.33	0.00	6.33	6.33	1.00	7.33
Sewer	3.33	0.00	3.33	3.33	0.00	3.33
Park and Recreation	13.50	40.00	53.50	13.50	42.00	55.50
Library	<u>4.00</u>	<u>24.00</u>	<u>28.00</u>	<u>4.00</u>	<u>24.00</u>	<u>28.00</u>
	78.99	82.00	160.99	78.99	89.00	167.99

Personnel by Department

Administration

<i>City Administrator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Assistant City Administrator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Executive Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Administrative Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Administrative Secretary</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Office Receptionist</i>	0.50	0.00	0.50	0.50	0.00	0.50

Finance

<i>Finance Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Senior Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Accounting Clerk</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Utility Billing Clerk (Water Fund)</i>	1.00	0.00	1.00	1.00	0.00	1.00

Police

Chief of Police	1.00	*	0.00		1.00	1.00	*	0.00		1.00
Deputy Chief of Police	2.00	*	0.00		2.00	2.00	*	0.00		2.00
Sergeants	6.00	*	0.00		6.00	6.00	*	0.00		6.00
Police Officers	21.00	*	3.00	*	24.00	21.00	*	3.00	*	24.00
Executive Assistant	1.00		0.00		1.00	1.00		0.00		1.00
Record Clerks	2.00		3.00		5.00	2.00		3.00		5.00
Evidence Custodian	0.00		1.00	*	1.00	0.00		1.00	*	1.00
Community Service Officers (CSO)	0.00		0.00		0.00	0.00		3.00		3.00
Crossing Guards	0.00		6.00		6.00	0.00		6.00		6.00

* sworn	30.00	4.00	34.00	30.00	4.00	34.00
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United City of Yorkville
Personnel Summary
Fiscal Year 2019 Budget

	Projected			Adopted		
	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019
	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>	<u>Full-time</u>	<u>Part-time</u>	<u>Total</u>
<u>Community Development</u>						
Community Development Director	1.00	0.00	1.00	1.00	0.00	1.00
Building Code Official	1.00	0.00	1.00	1.00	0.00	1.00
Senior Planner	1.00	0.00	1.00	1.00	0.00	1.00
Building Administrative Assistant	1.00	0.00	1.00	1.00	0.00	1.00
Inspectors	1.00	1.00	2.00	1.00	1.00	2.00
Office Assistant	0.00	0.00	0.00	0.00	1.00	1.00
Planning Intern	0.00	1.00	1.00	0.00	1.00	1.00
<u>Public Works - Street Operations</u>						
Public Works Director	0.33	0.00	0.33	0.33	0.00	0.33
Foreman	1.00	0.00	1.00	1.00	0.00	1.00
Operator	2.00	0.00	2.00	2.00	0.00	2.00
Maintenance Worker II	2.00	0.00	2.00	2.00	0.00	2.00
Seasonal Staff	0.00	3.00	3.00	0.00	3.00	3.00
<u>Public Works - Water Operations</u>						
Public Works Director	0.33	0.00	0.33	0.33	0.00	0.33
Foreman	1.00	0.00	1.00	1.00	0.00	1.00
Operator	1.00	0.00	1.00	1.00	0.00	1.00
Maintenance Worker II	3.00	0.00	3.00	3.00	0.00	3.00
Seasonal Staff	0.00	0.00	0.00	0.00	0.00	0.00
Meter Readers	0.00	0.00	0.00	0.00	1.00	1.00
<u>Public Works - Sewer Operations</u>						
Public Works Director	0.33	0.00	0.33	0.33	0.00	0.33
Foreman	1.00	0.00	1.00	1.00	0.00	1.00
Operator	1.00	0.00	1.00	1.00	0.00	1.00
Maintenance Worker II	1.00	0.00	1.00	1.00	0.00	1.00
<u>Parks</u>						
Director of Parks and Recreation	0.50	0.00	0.50	0.50	0.00	0.50
Parks Superintendent	1.00	0.00	1.00	1.00	0.00	1.00
Foreman	1.00	0.00	1.00	1.00	0.00	1.00
Operator	1.00	0.00	1.00	1.00	0.00	1.00
Maintenance Worker I	3.00	0.00	3.00	3.00	0.00	3.00
Maintenance Worker II	1.00	0.00	1.00	1.00	0.00	1.00
Seasonal Staff	0.00	7.00	7.00	0.00	7.00	7.00
<u>Recreation</u>						
Director of Parks and Recreation	0.50	0.00	0.50	0.50	0.00	0.50
Recreation Superintendent	1.00	0.00	1.00	1.00	0.00	1.00
Recreation Manager	1.00	0.00	1.00	1.00	0.00	1.00
Recreation Coordinator	2.00	0.00	2.00	2.00	0.00	2.00
Child Development Coordinator	1.00	0.00	1.00	1.00	0.00	1.00
Office Receptionist	0.50	0.00	0.50	0.50	0.00	0.50
Instructors	0.00	15.00	15.00	0.00	15.00	15.00
Preschool Staff	0.00	7.00	7.00	0.00	8.00	8.00
Concession Staff	0.00	11.00	11.00	0.00	12.00	12.00
<u>Library</u>						
Library Director	1.00	0.00	1.00	1.00	0.00	1.00
Director of Adult Services	1.00	0.00	1.00	1.00	0.00	1.00
Director of Technical Services	1.00	0.00	1.00	1.00	0.00	1.00
Director of Children's Department	0.00	2.00	2.00	0.00	2.00	2.00
Circulation Manager	1.00	0.00	1.00	1.00	0.00	1.00
Library Clerks	0.00	18.00	18.00	0.00	18.00	18.00
Custodians	0.00	4.00	4.00	0.00	4.00	4.00

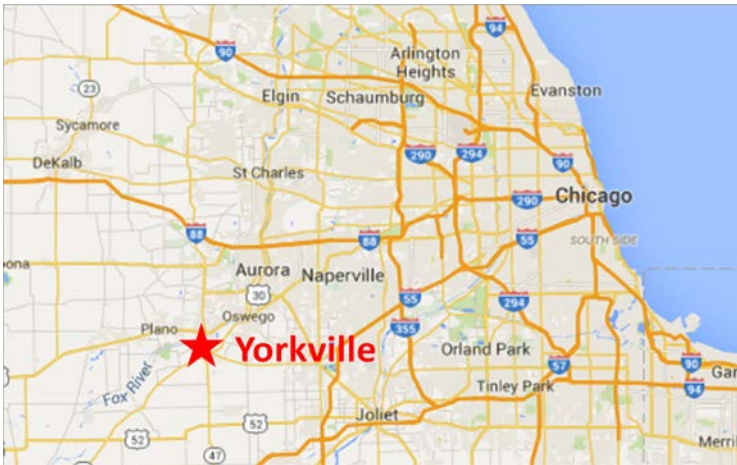
United City of Yorkville Community Profile



Community

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

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



Kendall County is considered to be one of the fastest growing counties in Illinois. As a result of this, the City has experienced a sharp increase in population over the first ten years of the new century. A special census, conducted in 2008, reported a population of 16,838, nearly three times the amount shown on the 2000 census (6,189). The 2010 census reported a population of 16,921, and a special census conducted in 2017 put the City's population at 19,022.

City Government

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

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

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

Public Schools

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

Enrollment: 6,026

Website: www.y115.org

Public Library

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

Website: www.yorkville.lib.il.us

Parks and Recreation

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

One of the City's major recreational destinations is the Bicentennial Riverfront Park and Marge Cline Whitewater Course, located in downtown Yorkville at 301 E Hydraulic Ave. Bicentennial Riverfront Park features a 5-12 year old playground, fishing pier, picnic areas, shelters and walking trails. The Marge Cline Whitewater Course was 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, SUP (Stand Up Paddling) skills and a ADA kayak/canoe launching system.

The ARC (Administration-Recreation Classrooms) Building is a 4,000 sq. ft. building owned by the City and operated by the City's Parks and Recreation Department. The facility houses the preschool program and additional recreational programming throughout the year. The Van Emmon Activity Center was recently purchased by the City with the intent to utilize the parking lot and property for public use. While the City decides the ultimate use of the property, the parking lot has been repaved and available for the public to use and the Parks & Recreation Department will be expanding various fitness and recreation programming inside the facility. In addition to park and recreational facilities, the City's Parks and Recreation Department offer several athletic leagues, such as youth soccer, adult softball, youth basketball, Preschool programs for children ages 2-5, as well as numerous community events throughout the year including:

February – Mother & Sons Strikes of Fun, & I Love My Grandparents

March – Bunny Breakfast & Egg Hunt, Top Golf Outing, & St. Patrick's Day Parade & Celebration

April – Youth Baseball Tournaments

May –PeppeRUNi 5K Run/Walk

June – City Golf Outing & Summer Solstice Festival

June thru August –Cruise Nights, Movie Nights, & Wine'd Down Wednesday

July 4th – Yorkville Area 4th of July Celebration

July – River Fest and Illinois Whitewater Festival

Labor Day Weekend – Hometown Days Festival

October – The Great Pumpkin Pull & Halloween Egg Hunt

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

Website: www.yorkvilleparksandrecreation.com

Facebook Page: www.facebook.com/yorkvilleparksandrec

Fire Protection District

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

Website: www.bkfire.org

Sanitary District

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

Website: www.ybsd.org

Chamber of Commerce

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

Website: www.yorkvillechamber.org

Main City Facilities

- City Hall & Police Station – *800 & 804 Game Farm Road*
- Public Works Facility – *610 Tower Lane*
- Public Library – *902 Game Farm Road*
- Beecher Center (Senior Services) – *908 Game Farm Road*
- Parks & Recreation Administration Building – *201 W Hydraulic Avenue*

Contact Information

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

www.yorkville.il.us

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

Key Statistics

BASIC FACTS

Date of Incorporation:	July 8, 1874 (Village of Yorkville)
Form of Government:	Mayor-Council
Land Area (square miles):	20.2
Number of Employees (FTE):	94.39
City Bond Rating:	AA (Standard & Poor's) AA- (Fitch Ratings)

INFRASTRUCTURE

Road System

Miles of Streets:	90
Number of Traffic Signals:	26
Miles of Storm Sewer Line:	96
Miles of Bike Paths:	14
Miles of Sidewalks:	123

Water System

Number of Treatment Facilities:	3
Number of Booster Stations:	3
Number of Pressure Reducing Stations:	2
Number of Storage Tanks:	5
Number of Wells:	4
Miles of Water Mains:	77
Number of Fire Hydrants:	1,515

Sewer System

Miles of Sanitary Sewer Line:	68
Number of Lift Stations:	7

CULTURE & RECREATION

Parks and Recreation

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

Library

Number of Sites:	1
Patron Cardholders:	6,481
Circulation:	113,663
Number of Patron Visits:	68,400
Total Program Attendance:	5,245
Number of Books:	58,230
Number of DVD's:	2,875

PUBLIC SAFETY

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

EDUCATION*

School Enrollment- approximately:	6,026
Number of Schools	
Grade (EC or K-3):	3
Elementary (K-6):	3
Intermediate (4-6):	1
Middle School (7-8):	1
High School Academy (9):	1
High School (10-12):	1

*Excludes Private Institutions

DEMOGRAPHICS (2012-2016 American Community Survey)

Population Characteristics

Total Population (2017 Special Census):	19,022
Median Age:	32.3
Household Median Income:	\$85,045
Family Median Income:	\$99,720

Population by Age

Under 20:	6,683
20 & over:	10,231
65 & over:	1,522

Ethnic Makeup

White:	14,953 (81.1%)
African American:	1,357 (7.4%)
Asian:	875 (4.7%)
Other:	1,251 (6.8%)

Housing

Total Housing Units:	6,201
Occupied Units:	5,738
Owner Occupied Units:	4,537
Renter Occupied Units:	1,201
Median Home Value:	\$233,100

BUSINESS

2016 Principal Employers

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

2017 Kind of Business Report

Businesses paying sales tax: 537

Sales Category	Sales Volume	%
General Merchandise	\$ 581,090	19.6%
Food	\$ 417,028	14.1%
Drinking and Eating Places	\$ 401,725	13.6%
Apparel	\$ 94,459	3.2%
Furniture, Household	\$ 1,590	0.1%
Lumber/Building/Hardware	\$ 539,670	18.2%
Automotive/Filling Stations	\$ 187,127	6.3%
Drugs and Misc. Retail	\$ 487,129	16.5%
Agriculture & All Others	\$ 213,964	7.2%
Manufacturers	\$ 36,167	1.2%
Total	\$ 2,960,039	



Memorandum

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

Purpose:

Please accept this report and budget spreadsheet as proposal for the FY 19 budget. The budget proposed for approval by the City Council is for expenses and revenues scheduled to be spent and collected, respectively, between May 1, 2018 and April 30, 2019.

Background and “the big picture”:

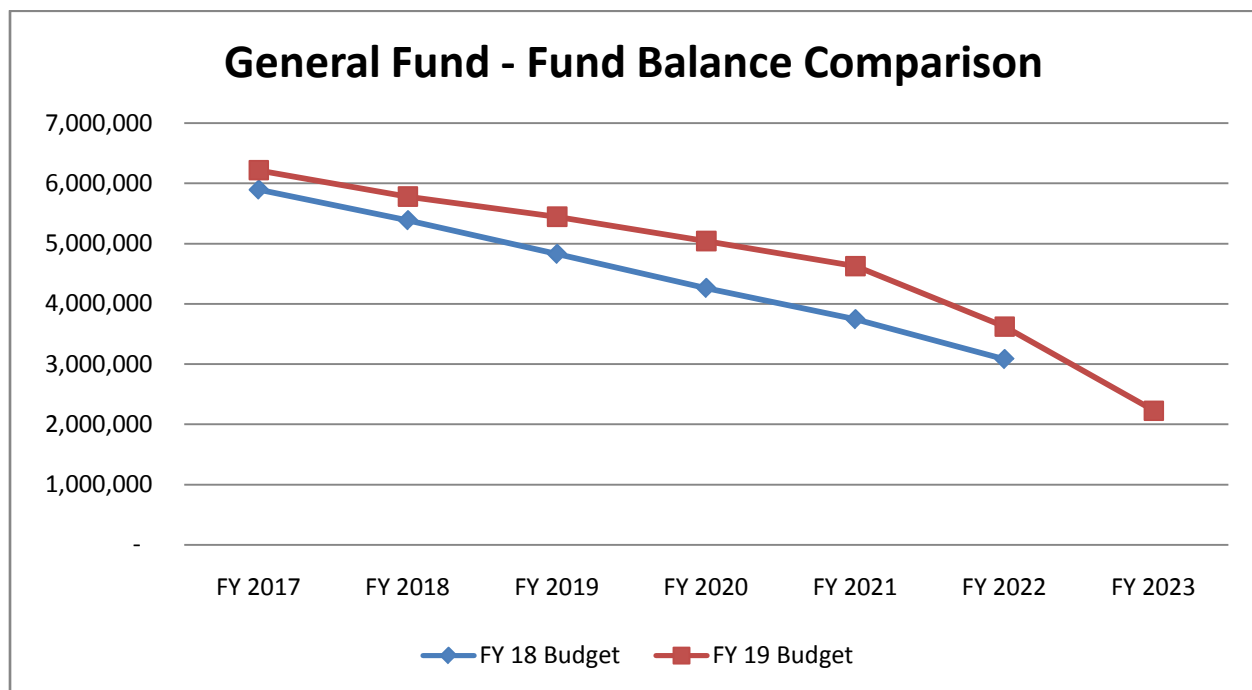
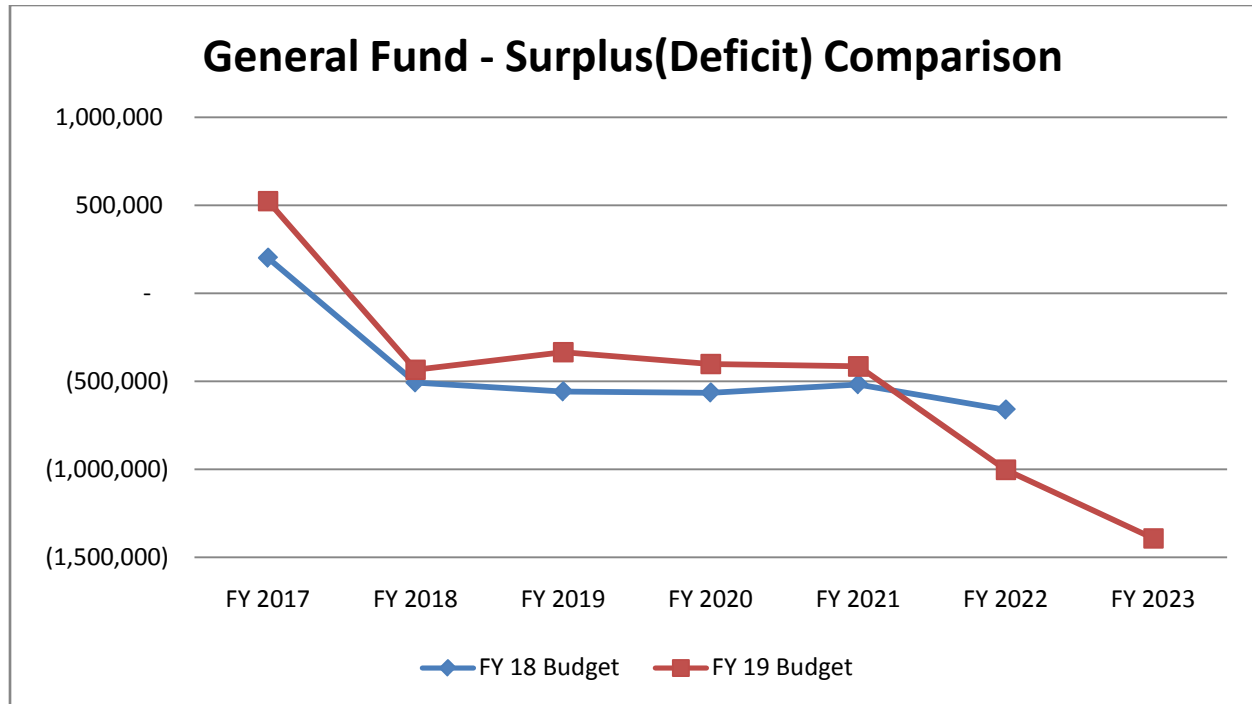
The City Council last discussed a comprehensive budget proposal in April 2017, when we approved the FY 18 budget, with additional information for FY 19, FY 20, FY 21, and FY 22. This approval represented the sixth five year budget for the City, and we return to a five year-budget again this year.

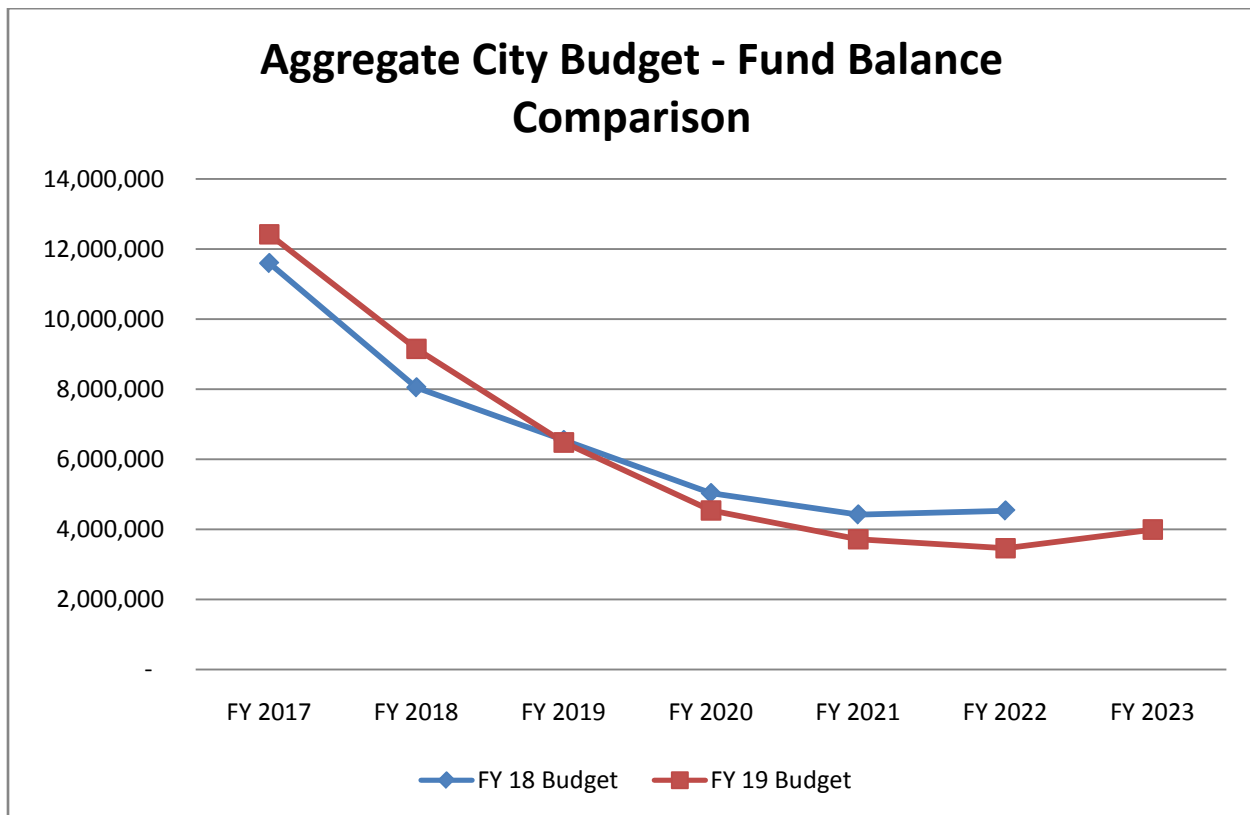
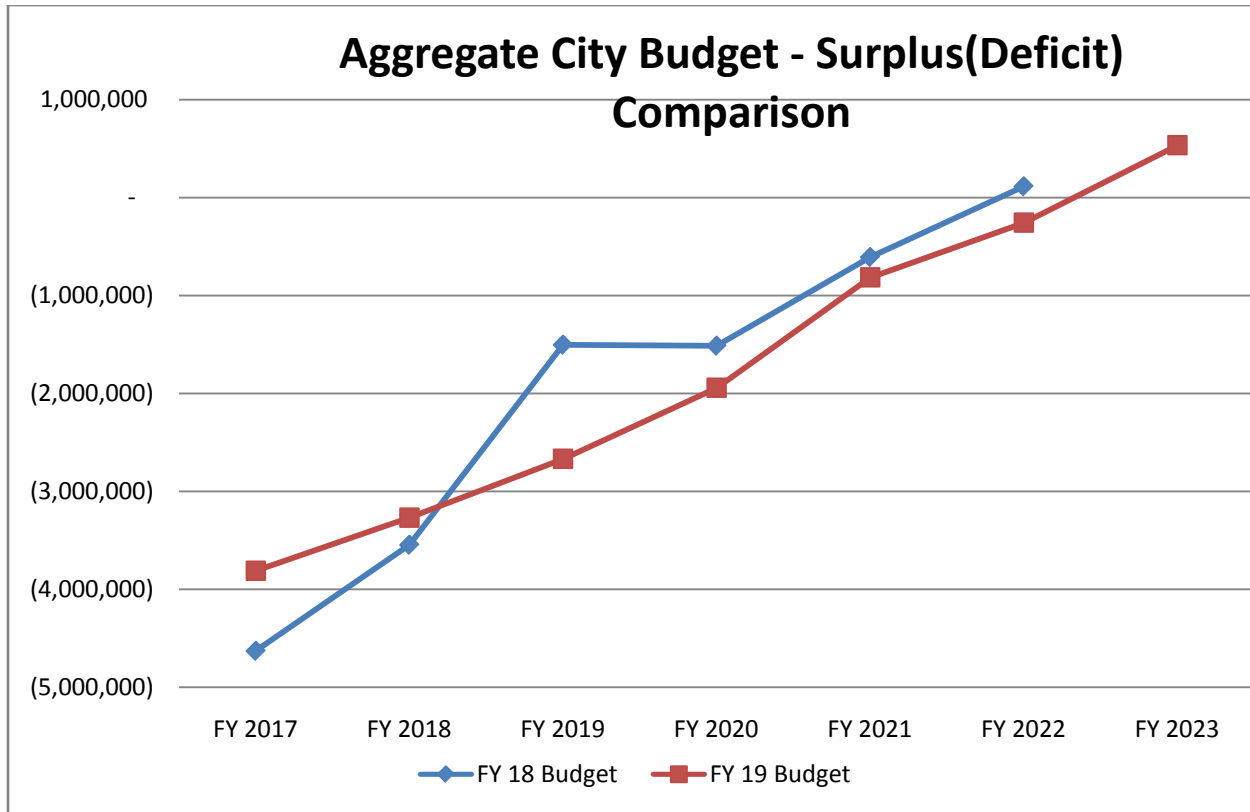
Last year’s budget discussion focused on revenue growth. The City had been able to reduce and/or freeze property taxes for the past several years because of continued growth in revenues in the general fund. Sales taxes had increased 3% between FY 15 and FY 16, and the City saw almost 6% growth in sales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

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

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

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





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

Changes in budgeting

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

There are no significant changes in budget format from last year to this year. We did eliminate fund 83, which contained Library debt service revenues and expenditures. Those line-items have been moved into fund 82, Library operations. We have also added fund 89, which will house the Downtown TIF II fund, should it be approved by City Council in spring 2018.

Year-by-year summary, FY 18 projections

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

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

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

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

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

Year-by-year summary, FY 19 projections

General Fund

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

Notes

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

Water Fund

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

Notes

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

Sewer Fund

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

Notes

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

Aggregate Budget

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

Notes

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

Capital Projects List

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

Year-by-year summary, FY 20 projections

General Fund

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

Notes

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

Water Fund

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

Notes

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

Sewer Fund

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

Notes

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

Aggregate Budget

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

Notes

- 1) Fund balance in the General Fund moderately declines. Countryside TIF fund turns a surplus, but negative fund balance in the TIF Funds add additional strain the General Fund. Projected aggregate cash flow is tenuous, with fiscal distress likely.

Capital Projects List

Road to Better Roads, Route 34 eastern expansion completes, Route 34 western expansion continues, Rte 71 (eastern portion) continues, Well #7 stand-by generator, land acquisition or other regional water study continues, cation media exchange continues, Caledonia park completed.

Year-by-year summary, FY 21 projections

General Fund

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

Notes

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

Water Fund

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

Notes

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

Sewer Fund

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

Notes

- 1) No major initiatives

Aggregate Budget

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

Notes

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

Capital Projects List

Road to Better Roads, Route 34 western project completes, Route 71 project completes, water study completed, Cation media exchange completes

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

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

Notes

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

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

Notes

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

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

Notes

- 1) Sewer SCADA system funded in FY 22

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

Notes

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

Capital Projects List

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

Items to note – big picture

Items of note – Purchasing Manager savings report

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

Items to note – Bond Ratings and refinancing

The City received two bond rating upgrades two years ago from Standard & Poor's and Fitch Ratings, and was reaffirmed at its current rating with Fitch last year. A higher bond rating allows the City to issue and refinance debt at a lower rate of interest. This is crucial as we continue to plan for future capital projects. Upgrades are based on several factors including a favorable economic outlook, budgetary flexibility (increasing revenues and/or decreasing expenditures/expenses), and relatively high fund balance (reserves) levels. In order to maintain these new ratings, the City will need to continue to keep spending within or just slightly above projected revenues allowing the City to be able to adapt to changing economic conditions. Increased revenue, reserves and overall economic expansion within the City may help to improve our ratings even further.

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

Items to note – Property taxes

For fiscal years 2015 through 2018, the City unofficially adopted a plan to reduce its tax levy by 2% in FY 15 followed by a 1% each year through FY 18. In reality, property taxes decreased at a rate quicker than we expected with 3% in FY 15, 1.66% in FY 16, and 1.68% in FY 17. As a result, the FY 18 property tax levy was held flat (0%), and the staff recommendation for the December 2017 (FY 19) property tax levy matched new construction EAV growth in the City (2.1%). Property owners who see their EAV unchanged from year to year should pay the same share of City taxes as the year prior. The property tax budget assumptions within this proposal assume modest increases (2%) each year in the future.

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

Items to Note- Downtown TIF

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

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

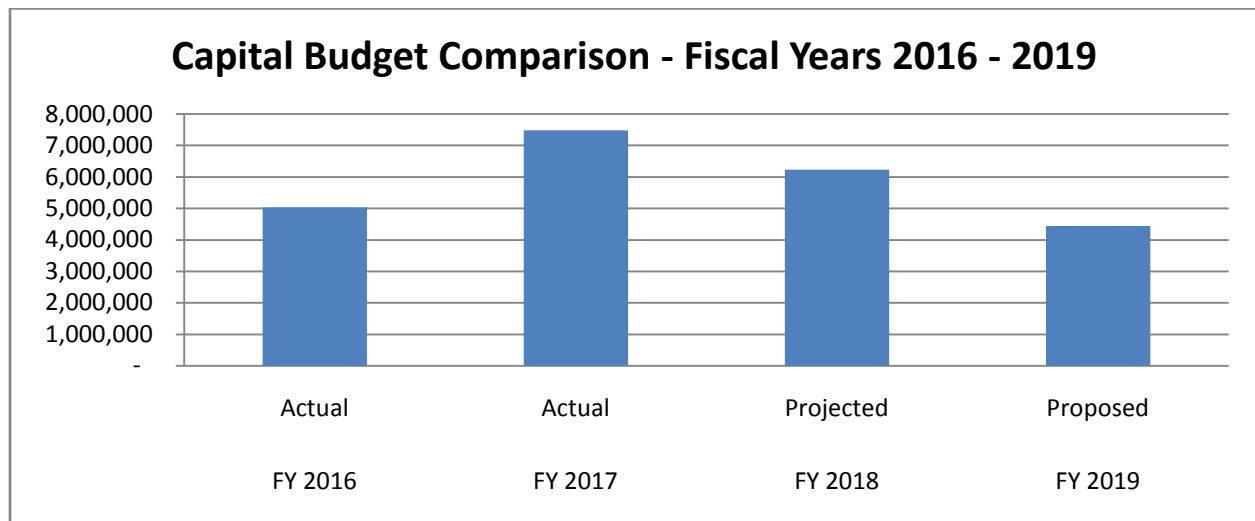
The only major project proposed within the TIF 1 fund is the ITEP grant for landscaping on the courthouse hill. The budget proposal assumption is that the City receives this grant and completes the project at a net cost to the City of around \$210,000. In a scenario that this grant is not received, the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

Items to note – Capital Projects

The City's Capital Improvement Plan is attached for your use. Some of these projects are wholly within the City's control (road, water and sewer improvements), some are within the State's control (Route 71 expansion, US Rte 34) and others are dependent upon a variety of factors (water projects related to new wells and/or treatment plants). The biggest discussion the

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

An outline of the proposed yearly capital projects is included in the year-by-year summaries above. In general, capital budgets will be going down in FY 19, due to the completion of the large Countryside infrastructure project and the substantial completion of Riverfront & Bristol Bay parks in FY 18.



Items to note – Capital Projects, Road to Better Roads

The City Council’s main focus for capital projects has been pavement rehabilitation via the Road to Better Roads program. Since the first year of the program in summer 2013, we have spent over \$5.75 million between pavement, water, and sewer projects. In summer 2018, we are proposing over \$1 million in Road to Better Roads projects.

Out of our annual Road to Better Roads budget, \$580,000 is allocated to pavement improvements for primary projects. Of note, the majority of the pavement expenditures this year will be coded in the MFT fund instead of the City-Wide Capital Fund. We are also proposing a list of alternate projects and would recommend moving forward with those if bids come in favorably low. Either scenario is still far short of our \$2 million annual target to keep our road system from deteriorating.

The last scan of pavement conditions occurred in 2012 and the City is proposing to complete a full lidar scan, survey of pavement conditions, and quantitative update in 2018. The City has budgeted \$65,000 for the scan in the City-Wide Capital Fund. The five-year Road to Better Roads schedule will then be set by City Council. In the meantime, the City will complete E Spring St, Teri Lane, parts of Walsh Drive, and Pavilion Road.

Items to note – Capital Projects, unfunded

- 1) Beecher Center Maintenance (City-wide Capital Fund)
 - a. The HVAC unit in the Beecher Center was originally installed in 1980. Its useful life span should have been 15 years. Our most recent estimate for a complete replacement for the existing units is \$400,000, because it is under the roof (the roof would have to be rebuilt). Even if individual components of the unit go out, we would not be able to replace them because nobody makes replacement parts for the HVAC unit. Staff has begun drafting an RFP which will be open for bid in spring 2018. Even though this project is not budgeted, we felt it was prudent to have Purchasing Manager Callahan both test the market to see if our cost estimate is correct and have a reputable low bidder in waiting should the HVAC unit fail. Another longer-term thought by staff, should this project become a necessity, is to spend an additional \$250,000 (\$650,000 total) and have the HVAC unit installed on the ground near the building, have new ducts run, and update the kitchen in the facility (economies of scale to do the projects all at once). If the HVAC unit were installed on the ground, as opposed to on the roof, we could save the roof replacement costs in the future when the HVAC unit has to be replaced again.
 - b. Cost estimate - \$400,000 or \$650,000, whenever the HVAC breaks or we think we should replace it.
- 2) Elizabeth St water main replacement (Water Fund)
 - a. 60 year old water main on Elizabeth Street. This main services over 24 homes directly, and many more indirectly. Replacement would improve fire protection and water quality.
 - b. Cost estimate - \$512,000
- 3) South Main St water main replacement (Water Fund)
 - a. 80+ year old water main in the area near Van Emmon Street to Beecher St. This main serves over 30 homes directly, many more indirectly. Replacement would improve fire protection and water quality.
 - b. Cost estimate - \$880,000
- 4) Orange Street water main replacement (Water Fund)
 - a. Water main replacement near Orange Street and Olsen Street, which will tie to dead end mains together. Connecting two dead ends in a loop will improve fire protection and water quality.
 - b. Cost estimate - \$167,500
- 5) Orange Street #2 water main replacement (Water Fund)
 - a. 60+ old year 4" water main in the area along Orange St. from South Main Street to east end. Replacement would improve fire protection and water quality. This project is being looked at under a funded design engineering contract with EEI in 2018, but construction is not yet funded.
 - b. Cost estimate - \$660,000

- 6) East Washington Street water main replacement (Water Fund)
 - a. 80+ year water main in the area of E Washington Street from Rt 47 to Mill St. Replacement would improve fire protection and water quality.
 - b. Cost estimate - \$324,000
- 7) Morgan Street water main replacement (Water Fund)
 - a. 80+ year water main on Morgan from Fox to Dolph. Replacement would improve fire protection and water quality.
 - b. Cost estimate - \$376,000
- 8) East Fox Street water main replacement (Water Fund)
 - a. 80+ year water main on East Fox from Mill St to Bell St. Replacement would improve fire protection and water quality.
 - b. Cost estimate - \$142,000
- 9) Appletree Court water main replacement (Water Fund)
 - a. Water main has a high number of breaks and replacement would improve fire protection and water quality.
 - b. Cost estimate - \$180,000
- 10) Bristol Bay intersection improvements (City-Wide Capital Fund)
 - a. Pursuant to the 2010 annexation agreement amendment with Bristol Bay, the City is responsible for intersection improvements at Route 30 and Route 47, Galena Road and Route 47, and at Bristol Bay Drive and Route 47. The total cost of these three improvements is over \$3.72 million. The intersection improvements at Route 47 intersections of Galena Road and Route 30 are \$1.36 million and \$740,000 respectively. The remaining \$1.62 million is associated with the additional subdivision entrance and traffic signal at Bristol Bay Drive.
 - b. Cost estimate - \$3.72 million in total.
- 11) Fox Hill water and sewer recapture (Water Fund and Sewer Fund)
 - a. In 2003, the City required Fox Hill developers to oversize water and sewer mains out to the Fox Hill subdivision. This original cost for water and sewer over sizing was \$807,000. In the recapture agreement for these projects, the City agreed to compound interest with final payback by the City due in 2023. If a developer develops in the recapture area prior to 2023, the City has the right to charge the developer their portion of the recapture fee (which then gets forwarded to the Fox Hill developer).
 - b. Cost estimate – At FYE 2018, total amount will be \$2.06 million. The original principal on this obligation was \$807,847, meaning we have racked up over \$1.25 million in interest in 15 years.
- 12) Building maintenance issues
 - a. The City completed a building conditions study in 2017. The study looked at 40+ buildings and structures owned by the City and recommended maintenance schedules. EMG's reports include an assessment of all City-owned buildings, structures and parking facilities. An equipment inventory was also completed. Bar-coding of the

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

13) Baseline Road

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

14) Well No. 6 and Water Treatment Plant

- a. Once the City reaches a population of 27,000, we will need an extra well and water treatment plant in order to keep adequate water supply and pressure throughout town. The City has planned for this well and treatment facility to be sited at the Bristol Bay water tower, but would need to update the plans for the facility (it would mimic the Grande Reserve facility). Further, this actual project will be the first major water system improvement contemplated after the City's comprehensive water system study and regional water supply study was completed last year. The City could eliminate this project if water consumption decreases, or the City has an alternate supply source lined up.
- b. Cost estimate - \$4,855,000 for Well 6 and the Treatment Plant

Items to note – Water Rates

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

The City had approved a five year rate increase in April 2014 that brought rates up to \$17 per billing cycle for the first 350 cubic feet plus \$4.30 for each additional 100 cubic feet in FY 17. The five year program had a rate freeze scheduled for both FY 18 and FY 19. In last year's budget proposal, we kept the rate freeze in place for FY 18 and discussed revisiting the FY 19

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

Items to note – IMET Loss on Investment in FY 15

To date the City has recovered \$15,909. Based on the amount of projected proceeds from the hotel sales, lawsuit settlement, and other seized assets, management currently estimates that the City may receive anywhere from \$120,000 to \$150,000 in recovery proceeds, which would put the overall recovery between 43% and 50%. It should be noted that these projected recovery amounts are contingent and will be subject to Court approval before any disbursement can take place. IMET has informed the City that as of January 2, 2018 the Overall Receiver had cash balances on hand of \$79.6M, however, distributions cannot be made by the Overall Receiver until the priority claims of the USDA and IRS have been resolved by the Court. Further updates regarding these priority claims should follow later on this spring, and management remains optimistic that further distribution of recovered proceeds will occur sometime in the next fiscal year.

Items to note - City Council top ten goals

During the goal setting session in October 2017, City Council passed a total of 21 goals for FY 19. Goals are ordered in rank of priority and the City Council has reviewed action plans related to all goals. Each goal's action plan has various proposals, some of which may be tied into a budget line-item and mentioned in the small picture section of this memo. City Council reviewed the action plan for the #1 goal, Manufacturing and Industrial Development at the February 13, 2018 City Council meeting. No immediate budget impacts for that goal were apparent at time of this memo.

Items to note- Building Inspection Load

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

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

Items to note – engineering department cost analysis

We have been reviewing engineering department costs since choosing to outsource in 2011. Using EEI continues to be less expensive for the City than in-house staff. Engineering costs in FY 17 with EEI were approximately \$96,000 less than in FY 10 with in-house staff. That calculation is based upon:

- 1) In FY 10, our engineering department had 5 employees and the cost of the department was about \$535,000.
- 2) In FY 17, our outsourced costs were \$439,970
 - a. \$267,325 for routine engineering
 - b. \$172,645 for subdivision inspections

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

Items to Note- Parks and Recreation Facility

City sold a portion of Bristol Bay Regional Park for \$250,000 in June 2016 to Go For It Sports, which opened to the public in late 2017. Park Board made a two-part recommendation in 2017 that has not been included in a budget proposal, nor has it been acted upon by City Council. The first recommendation was to construct a 50x70 building for \$250,000 which would allow them to expand recreation programming. Second would be to ask the City Council for an additional \$250,000 amount for a total of \$500,000 and construct a larger building of approximately 90x120, which would be the size of a small gym. This small gym would allow for open gym and after school programs. The Board is looking for this facility to be located at Beecher Park and/or be attached to the Beecher Center.

Items to Note – BUILD Program closeout

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

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

Items to Note – Land-Cash Fund

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

Items to Note – Municipal Facilities Master Plan

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

Items to Note – Sewer Fund

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

The small picture – items to note in the general fund

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

- R1) Property Taxes – Corporate Levy 01-000-40-00-4000
a. The FY 19 dollar amount actually increased from the FY 18 budget proposal. The police pension performed better than expected, which allowed the City to direct more money into the corporate levy than expected. Between FY 20 and FY 23, we project increases of 2% per annum. This line item does not include police pension, bond-related, library operations, and library debt service taxes.
- R2) Property Taxes – Police Pension 01-000-40-00-4010
a. The police pension fund had a good return on investments in FY 2017, and so the FY 19 actuarial determined contribution will decrease from the FY 18 figure. FY 19 will represent the fifth year in a row that the City will meet its actuarial determined contribution. As the City continues to fully fund this obligation, the Police Pension Fund percent funded should continue to increase from its current amount of 42%. Future years funding amounts are estimates only, and will be analyzed each year by the City’s actuary.
- R3) Municipal Sales Tax 01-000-40-00-4030
a. Sales taxes saw a ~6% increase between FY 16 and FY 17, but FY 18 figures have been nearly flat in relation to the previous fiscal year. Staff currently projects the FY 18 amount to be approximately 0.8% higher than in FY 17. This underperformance is cause for concern and monitoring, given that the City’s population increase should drive sales tax growth. However, trends towards online retail sales could be offsetting population growth. In last year’s five year budget projection, we proposed a 3% annual sales tax growth. Given the recent underperformance, we are revising the annual sales tax growth estimate downward to 1.5%.
- R4) Non-Home Rule Sales Tax 01-000-40-00-4035
a. We have budgeted for the same growth trends in non-home rule sales taxes as for municipal sales taxes.
- R5) Hotel Tax 01-000-40-00-4050
Hotel tax revenues have been trending upwards over the past few years with the continued success of the Hampton Inn. The City’s hotel tax rate is 3%, well below the allowed maximum of 5%. There is potential that this line-item could increase substantially with the addition of the Holiday Inn Express in late 2018. For conservative budget purposes and because of the possibility of transfer sales between the hotels, we have not budgeted for any net increase in hotel taxes.

- R6) Video Gaming Tax 01-000-40-00-4055
a. The budgeted amount represents the amount of revenue expected to be generated from the video gaming machines at 15 establishments throughout the City.
- R7) Amusement Tax 01-000-40-00-4060
a. This is the 3% tax charged on all amusement devices and tickets within the City. The maximum amount allowable under law for this tax is 5%. The majority of this line-item is generated by Raging Waves, which has a large percentage of out-of-town visitors. The second largest contributor to this amount is NCG Movie Theater, although this amount currently has no net impact on the budget, as we are rebating 100% of the amusement tax to the movie theater developer until we rebate \$200,000 total. We expect that figure to be reached sometime in FY 20, which is an earlier than we expected in last year's budget proposal. At that point, the rebate drops to 50% for 10 years from the development agreement.
- R8) Admissions Tax 01-000-40-00-4065
a. This is the 2.75% admissions tax charged at Raging Waves, authorized by their annexation agreement. This amount is remitted to Raging Waves to offset their on-site infrastructure costs.
- R9) Business District Tax – Kendall Mrkt 01-000-40-00-4070
a. This line item represents the additional 0.5% general merchandise sales tax applicable to the Kendall Marketplace Business District. These proceeds are rebated in full (out of Admin Services) in order to pay debt service on the Kendall Marketplace bonds.
- R10) Business District Tax – Downtown 01-000-40-00-4071
a. This line item represents the additional 1.0% general merchandise sales tax applicable to the Downtown Business District. These proceeds are rebated in full (out of Admin Services) to Imperial Investments, pursuant to their development agreement with the City.
- R11) Business District Tax – Countryside 01-000-40-00-4072
a. This line item represents the additional 1.0% general merchandise sales tax applicable to the Countryside Business District. These proceeds are rebated in full (out of Admin Services) to Kendall Crossing LLC, pursuant to their development agreement with the City.
- R12) State Income Tax 01-000-41-00-4100
a. The State of Illinois accelerated the timing of payments in FY 18 but cut the per capita distribution in an equal amount, which resulted in a net loss of funds in FY 18 because the City uses the accrual basis of accounting. The Governor is expected to recommend a sweep of income tax revenues for state purposes in the state budget address on February 14, 2018, but these proposals have not been accepted in years past. The IML per capita projection for FY 19 is \$95.80, which is modestly higher than the FY 18 (\$95.00) and FY 17 (\$94.70) estimates but lower than the FY 16

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

- R13) Local Use Tax 01-000-41-00-4105
a. The IML is projecting \$26.30 per capita for FY 19. This increase from FY 18's per capita estimate of around \$25, as well as the City's increase in population, should result in a modest increase in revenue in FY 19. After FY 19, we estimate a 2% annual growth rate.
- R14) Liquor licenses 01-000-42-00-4200
a. The City increased liquor license fees across many levels in late 2017. These increases are reflected in the modest increase in revenues in FY 19.
- R15) Building Permits 01-000-42-00-4210
a. Revenue figures within this line-item are budgeted at \$275,000 which will help offset costs associated with all employees tasked with conducting inspections and support. If during the year, all those costs are met, any excess building permit revenue will be transferred into the City-Wide Capital fund for the use of one-time capital expenses. This prevents us from using one-time revenues for operating costs in the future.
- R16) Garbage Surcharge 01-000-44-00-4400
a. This line-item represents all revenue the City receives from residents for garbage services. The gross revenue decreased between FY 17 and FY 18 because the cost of the service was decreased after successful bidding of the contract. Increases in this line-item reflect housing growth only, and there is no material net impact within the budget as the cost of service is generally matched by revenues.
- R17) Administrative Chargeback 01-000-44-00-4415
a. This revenue represents that the general fund will be reimbursed from the water, sewer, and TIF funds for a portion of personnel costs. This is according to the time that employees whose salaries come out of the general fund spend on water, sewer, and TIF related issues. Exact percentages and employee info can be found in appended to this memo.
- R18) Reimbursement – Engineering Expenses 01-000-46-00-4604
a. Revenue figures within this line-item will offset the line item for engineering expenses in order to net out the engineering services to equal the \$240,000 contract amount.
- R19) Miscellaneous Income 01-000-48-00-4850
a. This revenue line-item primarily represents rebate money earned from simply using City issued credit cards to make purchases. Approximately \$15,000 is expected to be earned in FY 18.

- E1) Salaries – All Departments Multiple #'s
a. We are proposing a 3% COLA increase and contract-appropriate step increases for all employees covered by a union contract. We have budgeted for the variable-rate compensation plan for non-union employees that will be proposed and discussed at the March Administration Committee meeting. We have budgeted for reasonable, but undetermined, salary increases in FY 20 through FY 23.
- E2) Health Insurance – All Departments Multiple #'s
a. We are assuming an 8% increase in health insurance costs each year through FY 23. The actual year-end figures may fluctuate based on employees changing health plans and/or the changes in overall rates.
- E3) IMRF – All Departments Multiple #'s
a. While the IMRF fund is very well funded compared to other state-wide pension funds, we are budgeting conservative increases in the employer contribution rates each year for FY 19 through FY 23.
- E4) Tuition Reimbursement – All Departments Multiple #'s
a. Per the City's tuition reimbursement policy, any approved degree programs are shown in the appropriate budget. Currently, Deputy Clerk Pickering (Administration Department) and Officer Goldsmith (Police Department) are both enrolled in separate Bachelor's Degree programs at Aurora University.
- E5) Training and Travel – All Departments Multiple #'s
a. The same training and conference levels are proposed as last year. Department heads have been asked to budget for attendance at one national level or state conference per year to keep up to date with the latest trends in management and government. Increases in individual line-items reflect this request of the department heads.
b. A new program is budgeted within the Administration department budget, titled the "Leadership Development Program". Throughout this past year, staff has continued to work with Oswego and Montgomery on integrating shared services. For FY 19 staff is working together to develop programs and training opportunities collectively. This program would be developed to promote a productive and engaged workforce and to provide an opportunity for individuals interested in developing their leadership skills in order to be better prepared for career advancement. The program will include participation in a leadership course, a mentor relationship, job shadowing opportunities and completion of a special project. Participants in the program will be decided on at a later date. Details of the program will be reviewed by the Administration Committee in spring 2018.
- E6) Commodity Assumptions – All Departments Multiple #'s
a. Graduated increases in gasoline, electricity, natural gas, and simple contractual services are not based on any particular estimate of the details of the line-item, except where specifically noted in this budget section. From a conservative budgeting principle, we are purposefully trying to overestimate costs to hedge on unanticipated price increases on everything from gasoline to office cleaning.

- E7) Professional Services – All Departments Multiple #'s
- a. Professional services expenditures vary in each department and can be for a variety of services. For each department, we've included a brief sampling of the expenses coded out of this line-item. Full expense reports for any line-item can be obtained from the Finance Department at any time.
 - b. Administration – Expenses for the minute taker, safe deposit box, background checks and professional photos of staff and elected officials.
 - c. Finance – GFOA CAFR award fee, utility billing fees, police pension actuarial fee, and the annual accounting software maintenance agreement.
 - d. Police – Expenses for onsite shredding notaries, Lexipol Policy Manual, Bassett Licenses and Notary certificates, and searches.
 - e. Community Development – Access to iWorQ (code enforcement and permit management software, expenses for the minute taker, plates and title for 2 vehicles and scanning of building plan documents
 - f. Street Operations – Plates and Title for 1 Trailer, parkway tree trimming, and CDL license renewal.
 - g. Water Operations – Electronic meter reading services, utility billing fees, well 7 and Raintree tower radio maintenance and BSI backflow monitoring.
 - h. Sewer Operations – Sewer cleaning, alarm monitoring, utility billing fees, and manhole repair.
 - i. Parks – background checks and copy charges.
 - j. Recreation – Referees and umpires, recreation class instructors, graphic design, web track maintenance agreement, pest control, background checks, and park board minute taker fees.
 - k. Library – Plumbing Inspection, Sound Maintenance, background checks, copy charges, pest control, copier charges, IT services and minute taker fees.
- E8) Salaries – City Treasurer 01-110-50-00-5004
- a. This elected position was eliminated via referendum, to go into effect in FY 19.
- E9) Salaries – City Clerk 01-110-50-00-5003
- a. This elected position was eliminated via referendum, to go into effect in FY 19. This results in an approximate \$8,000 savings per year.
- E10) Auditing Services 01-120-54-00-5414
- a. The City went out to RFP in 2017 and awarded a five-year contract to Lauterbach and Amen which will expire in FY 22.
- E11) Salaries – Police Officers 01-210-50-00-5008
- a. No new hires are proposed in the police department. At this time we are slightly under regional averages for staffing. If the City's five year budget outlook improves, we would recommend revisiting this position.

Municipality	Population*	Total Full-Time Officers	Officers per 1,000
Aurora	201,110	284	1.41
Batavia	26,391	40	1.52
Carpentersville	38,291	59	1.54
East Dundee	3,182	12	3.77
Elburn	5,757	7	1.22
Elgin	112,123	182	1.62
Geneva	21,880	36	1.65
Gilberts	7,724	8	1.04
Hampshire	6,247	11	1.76
North Aurora	17,426	29	1.66
Sleepy Hollow	3,329	7	2.10
St. Charles	32,717	52	1.59
Sugar Grove	9,573	12	1.25
West Chicago	27,221	44	1.62
West Dundee	7,361	18	2.45
Winfield	9,637	17	1.67
Average	33,123.06	51	1.76
Midwest (10,000-24,999)**	6,761,176	11,494	1.70
Total Illinois**	5,279,933	13,295	2.52
National (10,000-25,000)**	25,662,681	47,085	1.80
Yorkville (FY 18)	19,022	30	1.58

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

** Only agencies that participate in FBI Uniform Crime Reporting

- E12) Police Commission 01-210-54-00-5411
- a. The spikes in the Police Commission line-item represent applicant testing years. In FY 21, the spike represents sergeant testing.
- E13) Vehicle and Equipment Chargeback 01-210-54-00-5422
- a. This line-item represents the gap between police impact fees and the amount of expenditures related to police-car purchases.
- E14) Legal Services 01-210-54-00-5466
- a. This line item had previously covered the expenses for any miscellaneous grievances that occur. Given that it was so infrequently used, we felt it would be more appropriate to code any future expenses to the City's line-item for special counsel.

- E15) Professional Services 01-220-54-00-5462
a. This line-item contains funds for updating the subdivision control ordinance with consultant assistance. Further information will be proposed to the EDC at a later date.
- E16) Vehicle & Equipment Chargeback 01-410-54-00-5422
a. This line-item represents the gap between public works impact fees and the amount of expenditures related to public works vehicle purchases.
- E17) Mosquito Control 01-410-54-00-5455
a. The line-item expense for mosquito control represents treatment of storm sewer inlets only.
- E18) Hanging Baskets 01-410-56-00-5626
a. The hanging basket replacement program was originally postponed because of the Route 47 project. Now that the light poles have been installed, we are proposing to re-implement this program, which will be funded through donations but coded to the CW Capital fund.
- E19) Garbage Services – Senior Subsidies 01-540-54-00-5441
a. This line item represents the total amount of the current senior garbage subsidy. The subsidy is 20% for all seniors and 50% for all seniors on the Circuit Breaker program, and those amounts will hold through FY 23. Currently, we have 724 senior accounts and 15 circuit breaker senior programs.
- E20) Purchasing Services 01-640-54-00-5418
a. This line-item represents the hiring of a purchasing manager by the Village of Oswego in March 2017 and the City utilizing that employee and reimbursing the Village of Oswego 50% of the cost of the employee. The original term of the intergovernmental agreement is four years, but staff recommends continuing this position through FY 23 because of its already positive impact.
- E21) GC Housing Rental Assistance Program 01-640-54-00-5427
a. This line-item represents the City's cost to run the housing assistance program for the GC Housing development, as approved in Ordinance 2016-21. The \$12,000 annual appropriate can be amended upwards or downwards in the future, but we felt that \$12,000 is adequate for the first year. We would expect to have a more refined estimate after initial applicants are vetted in spring 2018.
- E22) Utility Tax Rebate 01-640-54-00-5428
a. This line-item represents the electric and natural gas utility taxes rebated to Wrigley as part of the Skittles factory expansion. The project was given a permanent certificate of occupancy in early 2017 and we would expect the first rebates to occur in spring 2018. The \$14,375 in this line-item represents the maximum amount that the City would rebate annually.

- E23) Facility Management Services 01-640-54-00-5432
- a. This line-item represents the hiring of a facility services manager with Oswego, as approved by the City Council in 2017. City staff is reviewing applicants in spring 2018 and expects to have an individual hired by the end of FY 18. In general, this position is proposed to be tasked with coordinating all building and grounds maintenance at every facility in the City.
- E24) Amusement Tax Rebate 01-640-54-00-5439
- a. As part of the Countryside redevelopment project incentives, the City is refunding a portion of the amusement tax to the Movie Theater developer. This amount should equal the amount of amusement tax generated by the Movie Theater up to \$200,000. We expect that this incentive will be satisfied in FY 20, which is one year earlier than we projected in last year's budget proposal. All further proceeds will be rebated at 50%.
- E25) KenCom 01-640-54-00-5449
- a. This line-item represents the City's contributions to KenCom, based on the intergovernmental agreement for annual funding, the intergovernmental agreement for New World software usage, and the KenCom budget. This line-item is estimated by staff in February of each year for the upcoming FY budget, but the actual dollar amounts are not finalized until the end of each calendar year. This timing delay results in the City experiencing unexpected increases mid-way through its fiscal year, as seen in FY 18.
- E26) Information Technology Services 01-640-54-00-5450
- a. This line-item covers 20 hours per week of consultant costs, all Microsoft Office licensing, and various other licenses for network components. All equipment purchases for all departments are now coded in each department as the City will be implementing a three year replacement schedule for all laptops and four year replacement schedule for all computers.
- E27) Engineering Services 01-640-54-00-5465
- a. This is the gross cost of all EEI expenses which are not related to capital projects. It includes \$240,000 of contract-related expenses, \$125,000 worth of subdivision-infrastructure inspection related expenses, and \$25,000 in reimbursable development work. For reasons explained in the Items to Note section, we still recommend the City outsource its engineering work for the foreseeable future.
- E28) Economic Development 01-640-54-00-5486
- a. The YEDC was formally disbanded at the end of 2015. In order to continue attracting new business and promoting expansion of existing business, Lynn Dubajic, former director has been hired as a part-time economic development consultant. Her salary of \$145 per hour at 15 hours per week plus quarterly travel charges and hourly overages makes up the majority of this line item of \$145,000.

- E29) Sales Tax Rebate 01-640-54-00-5492
This line item represents the 50% share of rebated sales tax to developers, pursuant to past economic incentive agreements entered into with the City. Sales tax rebate growth is pegged to overall sales tax growth, as mentioned above.
- E30) Business District Rebate 01-640-54-00-5493
a. Currently, this expenditure line-item corresponds with a revenue line-item of the same amount, as this tax is rebated 100% to the developers of the Kendall Marketplace, Kendall Crossing and the downtown business district.
- E31) Admissions Tax Rebate 01-640-54-00-5494
a. Currently, this expenditure line-item corresponds with a revenue line-item of the same amount, as this tax is rebated 100% to Raging Waves. This rebate is set to expire in FY 2022.
- E32) Transfer to Debt Service 01-640-99-00-9942
a. This line-item represents amount the general fund covers of the 2014B bond, which covered streets rehab program from the mid-2000s. The property taxes on the 2014B bond were completely abated in the 2016 tax levy cycle (FY 18 budget).
- E33) Transfer to Sewer 01-640-99-00-9952
a. This line-item represents the City's transfer of non-home rule sales tax dollars being transferred into the sewer fund to pay for a portion of the yearly debt service on the 2011 refinancing bond. As mentioned in the Items to Note section above, the Sewer Fund transfer is reduced in FY 19, 20, and 21 to cover some general fund operating and capital expenditures and to offset the general fund deficit.
- E34) Transfer to Parks and Recreation 01-640-99-00-9979
a. This line-item represents the City's operational transfer to fund Parks and Recreation expenses.
- E35) Transfer to Library Operations 01-640-99-00-9982
a. This line-item transfer covers liability and unemployment insurance for the library.

The small picture – all other funds

Fox Hill SSA

- R1) Property Taxes 11-000-40-00-4000
a. The FY 19 revenue figure reflects a ~\$60 per home per year tax amount, which was the tax levy ordinance approved by City Council in December 2017. Of note, the long-term debt on past projects and the negative fund equity will not be cleared until FY 25.
- E1) Professional Services 11-111-54-00-5462
a. This line-item reflects half of the HOA management contract with Baum Property Management that was approved by the City Council for the Sunflower Estates and Fox Hill subdivision.
- E2) Outside Repair and Maintenance 11-111-54-00-5417
a. The FY 19 amount reflects our best estimate for the annual maintenance contract for mowing and landscaping. The FY 20 amount reflects the re-installation of the subdivision entrance sign. That project is being offset by funds given to the City by IDOT for the Route 34 project in FY 17.

Sunflower SSA

- R1) Property Taxes 12-000-40-00-4000
The FY 19, FY 20, and FY 21 revenue figure reflect the \$133, \$155, and \$182 respective levies per home that were discussed by the City Council during the levy approved in December 2017. Of note, the long-term debt on past projects and the negative fund equity is not projected to be cleared until FY 25.
- E1) Pond Maintenance 12-112-54-00-5416
a. In FY 19 and beyond, the City is budgeting for annual algae treatments and inspection by Encap to monitor the basin condition.
- E2) Professional Services 12-112-54-00-5462
a. This line-item reflects half of the HOA management contract with Baum Property Management that was approved by the City Council for the Sunflower Estates and Fox Hill subdivision.
- E3) Outside Repair and Maintenance 12-112-54-00-5495
a. This line-item reflects our best estimate for the annual maintenance contract for mowing and landscaping the subdivision entrances. The FY 19 column also contains \$5k for comprehensive replacement of landscaping at the entrances.

Motor Fuel Tax Fund

- | | | |
|-----|--------------------------|-------------------|
| E1) | Salt Storage | 15-155-54-00-5438 |
| E2) | Street Lighting | 15-155-54-00-5482 |
| E3) | Salt | 15-155-56-00-5618 |
| E4) | Signs | 15-155-56-00-5619 |
| E5) | Cold Patch | 15-155-56-00-5633 |
| E6) | Hot Patch | 15-155-56-00-5634 |
| E7) | Street Lighting Supplies | 15-155-56-00-5642 |
- a. All of these expenditures have been transferred into the general fund. Hot and cold patch have been combined into one line item called Asphalt Patching. Staff felt it would be easier administratively to code the majority of Road to Better Road projects in the MFT fund and take all of these line-items out of MFT.
- | | | |
|-----|------------------------------|-------------------|
| E8) | Baseline Road Bridge Repairs | 15-155-60-00-6004 |
|-----|------------------------------|-------------------|
- a. Original estimates on the bridge repair in FY 16 came in much higher than expected, so staff recommended closure of the bridge instead. This item was pushed along through the remainder of FY 16, FY 17, and FY 18 because ongoing bridge inspections have not justified total closure of the bridge. Per the Bridge Inspection Report completed in 2016, the superstructure (surface) is in poor condition, while the substructure is in good condition. The 2016 report did not indicate an immediate need to close the bridge based on structural/safety concerns. Inspections are scheduled once every two years, per IDOT policy, and the next inspection will occur in summer 2018. If the inspection comes back with an issue, we would recommend proceeding forward with bridge closure. Until then, we recommend leaving the bridge as-is until the State expands Route 47 in the area.
- | | | |
|-----|----------------------|-------------------|
| E9) | Road to Better Roads | 15-155-60-00-6004 |
|-----|----------------------|-------------------|
- a. Staff has chosen to code all 2018 planned Road to Better Roads in the MFT fund as it easier to complete paperwork for pavement projects than the previously listed seven Public Works operational line-items. The amount in FY 19 reflects the City's RTBR program as adopted in late 2017. We anticipate completing a pavement study in 2018 and increasing the expenditures back up to historical amounts in FY 20 and beyond.
- | | | |
|------|--------------------|-------------------|
| E10) | Route 47 Expansion | 15-155-60-00-6079 |
|------|--------------------|-------------------|
- a. Per the City's intergovernmental agreement with IDOT, MFT related Route 47 project expenses were spread over ten fiscal years. By April 2018 the City will have made 67 of its 120 payments.

City-Wide Capital Fund

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

- R2) Road Infrastructure Fee 23-000-44-00-4440
a. We are not proposing any change to the Road Infrastructure Fee through FY 23. This is something which can and will be reevaluated each year, as the sunset date for the infrastructure fee is April 30, 2018.
- E1) Property & Building Maintenance Services 23-216-54-00-5446
E2) Property & Building Maintenance Supplies 23-216-56-00-5656
a. As mentioned in the items to note section, we propose a full municipal facilities master plan in FY 19 and FY 20. We expect the study to cost around \$200,000.
- E3) Buildings and Structures 23-216-60-00-6020
a. The FY 19 expenditures reflect the installation of a permanent gasoline fueling tank and station at one of the City's facilities. This will allow the City to buy fuel in bulk. Purchasing Manager Callahan expects this project to have a positive return on investment within two years from installation.
- E4) Engineering Services 23-230-54-00-5465
a. The FY 19 column represents the cost of doing a full pavement study update.
- E5) Hanging Baskets 23-216-54-00-5626
a. With the Route 47 project completed, the City is poised to implement a hanging basket and/or banner program. The \$2000 expenditure budgeted represents the old program and may not adequately cover the scope of a new program. However, the old program was of neutral cost and we would expect the new program to be neutral. The City should have a proposal for a program to present to a committee in late spring 2018.
- E6) US 34 (Center / Eldamain) project 23-230-60-00-6016
a. This line-item reflects the City's local share of costs for the Route 34 expansion project. This project is underway in FY 18, and we expect the invoices to be paid by the City through FY 21.
- E7) Pavilion Rd Stream bank Stabilization 23-230-60-00-6021
a. The City did some paving and engineering along Pavilion Rd, and plans to complete some additional paving and stream bank stabilization in FY 19.
- E8) Fountain Village Subdivision Improvements 23-230-60-00-6023
a. The City Council accepted private developer money in 2017 in exchange for the completion of private subdivision infrastructure after the developer failed to complete the infrastructure. This line-item represents those private infrastructure improvements and is offset by a corresponding revenue line-item within the City-Wide Capital Fund.

- E9) Road to Better Roads Program 23-230-60-00-6025
a. This line item represents a minor program within the FY 19 RTBR budget and some carry over expenditures from FY 18.
- E10) Sidewalk Construction 23-230-60-00-6041
a. The City will repair damaged areas as necessary by removal and replacement or by use of the grinder. We plan on renting the grinder at least 2 times this year and using it for a week at a time. Our large project will be the sidewalk near the east alley. We will remove and replace the walk between the Farm Bureau and The Law Office in preparation for the new railing installation. We are performing this work in house to save money.
- E11) Route 71 (RT 47- RT 126) Project 23-230-60-00-6058
a. The City Council is reviewing a Route 71 funding agreement at the February Public Works Committee meeting. This line-item represents the City's expected local share of the project related to sidewalks, trails, and other non-utility categories. IDOT plans to bid this project out in early 2018 and could begin construction at the end of 2018.
- E12) US 34 (IL 47 / Orchard Rd) Project 23-230-60-00-6059
a. This project is underway and is expected to occur until FY 20. The funds budgeted are based on the IDOT approved bids but do not take into account any possible change orders.
- E13) Kennedy Rd Bike Trail 23-230-60-00-6094
a. This line item contains the final gross expenses from the construction of the trail. Pursuant to the commitment made by the Push for the Path group in 2012, the City's estimated local share in the amount of \$217,000 was covered entirely through private donations.
- E14) Principal Payment 23-230-81-00-8000
E15) Interest Payment 23-230-81-00-8050
a. This line-item contains the debt service for a 20-year bond associated with the Game Farm Road project.
- E16) Principal Payment 23-230-97-00-8000
a. This line-item represents the City's 6-year payback of River Road Bridge expenses to Kendall County at 0% interest. The City will pay back the final \$84,675 in FY 19.

Vehicle and Equipment

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

fund to cover the gap between vehicle purchases and available funds in the respective departments.

- E1) Equipment (Police) 25-205-60-00-6060
 - a. This line item is budgeted at \$5,000 in order to replace squad laptops and cameras.
- E2) Vehicles 25-205-60-00-6070
 - a. This line-item currently covers one police vehicles planned for replacement in FY 19.
- E3) Principle Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8000
- E4) Interest Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8050
 - a. These line-items cover the annual purchase installment payments to the property seller for the Public Works south building. The final payment will not occur until November 2028.

Debt Service Fund

- R1) Property Taxes - 2014B Bond 42-000-40-00-4000
 - a. The City fully abated the property taxes on this bond in December 2016 for the FY 18 budget, and FY 19 represents the second straight year the City has fully abated the property taxes.

Water Fund

- R1) Water Sales 51-000-44-00-4424
 - a. As discussed in the Items to Note section above, the volume of water sold in FY 18 was above our projections for the third year in a row and we propose to keep the rates frozen for FY 19. Aggregate increases in water revenues of 5% are planned for each year after FY 19, and that amount could come from usage, City growth, and/or an inflationary rate increase.
- R2) Water Infrastructure Fee 51-000-44-00-4440
 - a. No change is proposed for the Water Infrastructure Fee for FY 19. It is currently set at \$8.25 per month through the end of FY 18 and will need to be reauthorized for FY 19.
- R3) Water Connection Fees 51-000-44-00-4450
 - a. For FY 19, we expect 120 new housing starts, which should net approximately \$1,100 in revenue per home, after accounting for the BUILD program. Each subdivision has its own water connection fee amount, depending on when the subdivision was annexed.
- R4) Rental Income 51-000-48-00-4820
 - a. This line-item contains rental and lease fees from various cellular and internet antennas on City water towers.

- E1) Land Acquisition 51-000-60-00-6011
a. This line-item represents the potential acquisition of land for a Fox River water plant, either Yorkville-alone or regionally.
- E2) Well Rehabilitations 51-510-60-00-6022
a. In FY 19, the City is planning to rehab Well #7 and finish decommissioning and deconstructing Well #3 (near the west alley in the downtown). We expect to review an RFP for teardown of the Well #3 building in spring 2018.
- E3) Road to Better Roads Program 51-510-60-00-6025
a. The line item expenditure represents the dollar amount we are able to fund for water infrastructure as part of the program through FY 23.
- E4) Equipment 51-510-60-00-6060
a. The large expenditure planned for FY 20 is the City's previously-unfunded Well #7 standby generator. Staff thinks this is an important project to secure the City's water supply in the event of city-wide outage or disaster. A back-up generator at Well No. 7 would allow us to supply drinking water to the entire City, even during a multi-day power outage.
- E5) Route 71 Watermain Relocation 51-510-60-00-6066
a. The Public Works Committee will be reviewing a project agreement at the February 2018 meeting. While the City has seen the estimate of the watermain work decrease over the years, and the staff have proposed a way to reduce costs, this project will cost several hundred thousands of dollars. However, the Route 71 project in Yorkville city limits is being split into two phases, with an eastern section expected to begin at the end of 2018 and the western section delayed for a few more years. The budget amounts shown reflect IDOT's estimate for time and money on the immediate, eastern section, and the City's best guess as to the timing for the western section.
- E6) Route 47 Expansion 51-510-60-00-6079
a. This line-item represents all water related utility costs associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments for 10 years. By April 2018 the City will have made 67 of its 120 payments.
- E7) Cation Exchange Media Replacement 51-510-60-00-6081
a. The City's water treatment facilities contain cation exchange units that are necessary to keep potable water within radium compliance. The media (resin) within the units has a useful life and typically needs to be replaced every 10-15 years to remain effective. The City's water treatment plants were all constructed in the mid-2000's and the media is reaching the end of its useful life. Within this line-item, we've budgeted for full replacement of all media on each of the five water treatment plants by FY 23.

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

Sewer Fund

- R1) Sewer Maintenance Fees 52-000-44-00-4435
a. The bi-monthly sewer maintenance fee for FY 19 is \$20.87, authorized by ordinance in April 2014.
- R2) Sewer Infrastructure Fee 52-000-44-00-4440
a. No change in the sewer infrastructure fee is proposed in FY 19. It is currently \$4 per unit per month.
- R3) Transfers from General Fund 52-000-49-00-4901
This line-item represents the non-home rule sales tax transfers from the general fund, used to offset portions of the 2011 Refunding Bond.
- E1) Scada System 52-520-60-00-6001
a. The City has SCADA systems on its water facilities, which allows for remote monitoring and control of industrial facilities. Installing this on our sewer lift stations and pump stations would improve safety and prevent backups. This was a previously unfunded capital project that we project to be able to afford in FY 22.
- E2) Road to Better Roads Program 52-520-60-00-6025
a. The line item expenditure represents the dollar amount we are able to fund for sewer infrastructure as part of the program through FY 22.

Land Cash Fund

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

- E1) Park Improvements 72-720-60-00-6010
a. This project is a placeholder for a number of upcoming proposals from Parks and Recreation for land-cash eligible improvements. The City Attorney is reviewing a number of items for land-cash eligibility. This may include new parks and improvements to existing parks. This line-item would be contingent upon receipt of the OSLAD grant funds from the state in FY19 and serves only to make sure the City is committing to spend land-cash funds once they are received.
- E2) Caledonia Park 72-720-60-00-6029
a. The City has already received around \$30,000 in Parks land-cash fees at the beginning of 2018, and we expect that similar revenues will be generated in 2019. Accordingly, we plan to secure those impact fees in 2018/2019, conduct park planning exercises in 2019 and construct a new park in 2020.
- E3) Bristol Bay Regional Park 72-720-60-00-6043
a. This line-item represents the Bristol Bay Regional park project, which is funded through the State's OSLAD grant program. We expect construction to be completed in FY 19.
- E4) Riverfront Park 72-720-60-00-6045
a. This line-item represents the Riverfront Park project, which is funded through the State's OSLAD grant program. We expect construction to be completed in FY 19.
- E5) Blackberry Creek Nature Preserve 72-720-60-00-6067
a. Blackberry Creek Nature Preserve was part of a land match from the OSLAD Grant program. The City is obligated to do some small development features, such as creating a mowed path, interpretive signage and possibly a small parking lot adjacent to well #8. We anticipate completing this project in 2018 or early 2019.
- E6) Windett Ridge Park 72-720-60-00-6069
a. The City was paid \$50,000 from the developer in late 2017. We are looking at doing park planning in early 2018 and constructing the lot by the end of 2018.

Parks and Recreation Fund

- R1) Special Events 79-000-44-00-4402
a. Staff is continuing to add to the special events schedule in offering unique recreation opportunities to the residents of Yorkville and raise revenue for the benefit of the overall department budget. FY18 brought two new and successful events, I Love My Grandparents and a Topgolf event.
- R2) Child Development 79-000-44-00-4403
a. Enrollment within the child development programs continues to increase bringing a consistent and substantial revenue stream throughout FY 18, causing us to increase our revenue projections.

- R3) Rental Income 79-000-48-00-4820
a. This line-item includes rental revenue from the leased buildings on Hydraulic in Riverfront Park, and the cell tower lease at Wheaton Woods Park.
- R4) Park Rentals 79-000-48-00-4825
a. The revenue generated by this line item is primarily from baseball and soccer field rentals for tournaments, daily field usage and individual park rentals.
- R5) Hometown Days 79-000-48-00-4843
a. In FY 18, Hometown Days exceeded the budgeted \$8,000 profit amount by \$12,000, with a total profit of \$20,000. In addition to the financial success, we continue to collaborate with community groups and businesses to provide a well rounded festival that entertains all interests including the Friday Night Christian Bands sponsored by Cross Lutheran, Used Book Sale hosted by the Yorkville Public Library, the Jr. Women's Craft Show, and several other community organizations and businesses that volunteered their time to make the festival a successful community event.
- E1) Outside Repair and Maintenance (Parks) 79-790-54-00-5495
a. Capital purchases continue to be deferred due to budget constraints, which mean we spend modestly higher on repairs each year. For FY 19, we have built in a contingency above historical averages.
- E2) Computer Equipment and Software (Parks) 79-790-56-00-5635
a. The Parks Department has \$20,000 budgeted in FY 19 for a new Parks maintenance database program.

Countryside TIF Fund

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

Downtown TIF Fund

- R1) Federal Grants – ITEP Downtown Hill 88-000-41-00-4163
- a. The City applied for an ITEP grant for ~\$550,000 worth of landscaping and improvements on the courthouse hill. We would expect to hear back from the state about a grant award sometime in mid-2018. For purposes of conservative budgeting, we have assumed that the City will receive this grant and will execute it in FY 19. If the City does not proceed with this grant project, the Downtown TIF fund will see a net benefit of around \$230,000.
- E1) Legal Services 88-880-54-00-5466
- a. This line item represents any legal services used by the City in relation to TIF projects or incentive agreements.
- E2) TIF Incentive Payout 88-880-54-00-5425
- a. Based on historical payouts, we've set the FY 19 figure at \$20,000. This could change dramatically if the TIF improves. In FY 19, we would expect to issue incentive payouts to Imperial Investments and the owner of the Law Office.
- E3) Project Costs 88-880-60-00-6000
- a. This line-item is for minor City-initiated projects within the TIF districts. We have a limited amount of money for way finding signage in FY 19.
- E4) Downtown Hill 88-880-60-00-6015
- a. This is the expenditure line-item for the possible state ITEP grant project referenced above.
- E5) Route 47 Expansion 88-880-60-00-6079
- a. This line-item represents various improvements within the TIF district associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments to be made over a 10 year period. By April 2017 the City will have made 55 of its 120 payments.
- E6) Principal Payment 88-880-81-00-8000
- E7) Interest Payment 88-880-81-00-8050
- a. These line-items represent the short term debt service payments on the downtown bank building purchase. The City's first debt service payment occurs in FY 19 and the debt should be retired in FY 21.

Downtown TIF II Fund

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

E1) Legal Services

89-890-54-00-5466

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

Cash Flow – Surplus (Deficit)

This section of the budget shows the surpluses and deficits for every fund in the entire budget, and can be used to see the City’s “overall budget” performance. The total at the bottom of the column for each fiscal year is the basis for whether the City’s overall budget is running a surplus or deficit. As stated in the big picture narrative, we are recommending four years in a row of total budget deficit with a turn towards positive cash flow in FY 23. In last year’s budget proposal, we expected to hit positive cash flow in FY 22. In all years, deficits in the general fund (including the TIF funds) and large capital projects in the city-wide capital fund, water fund, and sewer fund are the main driver of the projected deficits. As we stated earlier in this memo, these amounts are highly speculative and variable.

Cash Flow – Fund Balance

This section of the budget is directly related to the “Cash Flow – Surplus (Deficit)” section above. Fund balance, by definition, is the accumulated surplus of the City since its founding, and therefore these amounts represent the approximate amount of projected cash the City should expect to have on hand at the end of each fiscal year.

As we discussed in the big picture narrative, we expect fund balance in the general fund to stay above 30% through FY 21, but this is due in part to the drawdown of the sewer fund reserves and is tempered by the negative fund balances in the Countryside TIF fund (hotel incentive payout) and the Downtown TIF fund (downtown bank building purchase). The water fund is highly variable for the next three years but is expected to be in strong position in FY 22 and beyond due to retirement of debt within the fund. As discussed throughout this budget proposal, the sewer fund runs modest deficits in FY 19 and FY 20 due to the decision to decrease the general fund transfer into the fund.

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

Allocated Items – Aggregated

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

FINANCIAL POLICIES AND ANALYSIS

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

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UNITED CITY OF YORKVILLE
FISCAL YEAR 2019

Annual Budget Process

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

Long-Term Operating & Capital Planning

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

Budget Preparation

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

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

Budget Amendments and Budgetary Control

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

Fiscal Year 2019 Budget Calendar

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Preliminary Budget Meetings										
Fiscal Year 2017 Audit Presentation										
Mid-Year Financial Review										
Final Budget Meetings with Departments										
Draft Budget submitted to City Council										
Presentation of Budget Overview										
Budget - Public Hearing - Mar 13 th										
City Council Budget Deliberations										
Budget Adoption - April 10 th										

UNITED CITY OF YORKVILLE
FISCAL YEAR 2019

Summary of Accounting & Financial Policies

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

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

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

FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

Downtown TIF II Fund (89) – is used to account for the City's Downtown TIF District resources and activities. The Downtown TIF II was created in 2018, in order to help promote downtown redevelopment and support the existing Downtown TIF.

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

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

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

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

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

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

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

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

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

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

BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

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

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

LONG RANGE OPERATING AND CAPITAL PLAN

This year's budget document includes the City's Long Range Operating and Capital Plan for fiscal years 2020 – 2023. The main purposes of this plan is to address future revenue and expenditure issues before they become imminent, in an effort to avoid future financial difficulties and remain financially resilient.

OPERATING BUDGET POLICIES

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

POST ISSUANCE COMPLIANCE POLICY

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

FUND BALANCE POLICY

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

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

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

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

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

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

CAPITAL ASSET POLICY

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

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

INVESTMENT POLICY

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

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

PENSION FUNDING POLICY

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

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

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

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

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

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

Current City Funds

Fund Type	Fund Name	Fund No.	Major Fund	Description	Primary Revenue Sources	Department/ Budget Responsibility
General	General	01	✓	The City's principal operating fund. It accounts for all revenues and expenditures not accounted for in other funds.	Property, sales, and other taxes, and charges for service relating to the disposal of refuse.	Administration; Finance; Public Works; Police; Community Development
Special Revenue	Motor Fuel Tax	15		Accounts for the allotments of motor fuel taxes from the State of Illinois made on a per capita basis. These taxes are used to fund street maintenance operations and related capital projects, as authorized by the Illinois Department of Transportation (IDOT).	Motor Fuel Tax Allotments from the State of Illinois.	Finance; Public Works; Engineering
	Fox Hill SSA	11		Accounts for the maintenance of the common areas of the Fox Hill subdivision.	Property taxes levied on the homeowners within the SSA.	Public Works; Finance
	Sunflower Estates SSA	12		Accounts for the maintenance of the common areas of the Sunflower Estates subdivision.	Property taxes levied on the homeowners within the SSA.	Public Works; Finance
	Parks and Recreation Fund	79	✓	Accounts for the revenues and expenditures associated with Yorkville's Parks and Recreation department.	Charges for services relating to recreational activities, along with a subsidy (interfund transfer) from the General Fund.	Parks and Recreation
	Land Cash Fund	72		Accounts for the revenues and expenditures associated with the construction of park facilities.	Developer contributions and other intergovernmental proceeds.	Parks and Recreation
	Countryside TIF Fund	87		Accounts for the City's Route 34 and Route 47 TIF District resources and activities.	Property taxes within district that are beyond "base assessed" value (i.e. incremental property taxes).	Administration; Finance; Community Development
	Downtown TIF Fund	88		Accounts for the City's Downtown TIF District resources and activities.	Property taxes within district that are beyond "base assessed" value (i.e. incremental property taxes).	Administration; Finance; Community Development
	Downtown TIF Fund II	89		Accounts for the City's Downtown TIF II District resources and activities.	Property taxes within district that are beyond "base assessed" value (i.e. incremental property taxes).	Administration; Finance; Community Development
	Library Operations Capital Fund	82 84	✓	Accounts for the revenues and expenditures associated with the Yorkville Public Library.	Property tax, library fines, and charges for services.	Library

Fund Type	Fund Name	Fund No.	Major Fund	Description	Primary Revenue Sources	Department/ Budget Responsibility
Debt Service	Debt Service	42		Accounts for the accumulation of resources for, and the payment of, principal, interest and related costs of general long-term debt.	Property taxes, with some investment earnings and permit fee revenue.	Finance
Proprietary	Water	51	✓	Accounts for the expenses of water capital construction, maintenance, and operation as well as the provision of water services to customers within the City.	User charges, infrastructure and connection fees.	Public Works; Finance; Administration
	Sewer	52	✓	Accounts for the operation and infrastructure maintenance of the City-owned sewer system and construction of new sewer systems.	User maintenance, infrastructure and connection fees.	Public Works; Finance; Administration
Capital Projects	Vehicle and Equipment	25		Accounts for financial resources accumulated to purchase vehicles and equipment for the City's police, general government, streets and parks & recreation departments.	Development fees, chargebacks, fines and capital asset sales.	Police; Parks & Recreation; Public Works; Finance
	City-Wide Capital	23	✓	Accounts for the cost of capital projects (excluding water and sewer).	Grants, development fees, building permits, infrastructure fees and a transfer from the General Fund.	Public Works; Engineering
Fiduciary	Police Pension			Accounts for the accumulation of resources to be used for the retirement annuity payments to sworn police officers.	Member pension Contributions, investment earnings and annual property tax contributions from the City.	Finance
	Developer Deposit	90		Accounts for developer deposits that are used to reimburse the City for expenses incurred as a result of processing developer applications and requests.	Developer deposits.	Finance; Community Development
	Escrow Deposit	95		Accounts for various funds collected on behalf of other governmental agencies.		Finance

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UNITED CITY OF YORKVILLE
FISCAL YEAR 2019

Summary of Debt Issuance and Outstanding Debt

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

The City's taxable equalized assessed valuation for the 2017 tax levy year is \$489,281,362. 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 \$42,200,517. At the beginning of fiscal year 2019, the City had \$6,045,000 in outstanding total principal that is applicable to the debt limit and a debt limit ratio of 14.32%.

Total principal and interest outstanding (excluding developer commitments), at the beginning of fiscal year 2019, equals \$42,040,742 and is comprised as follows:

Total Principal & Interest Outstanding

	<u>Total</u>		<u>Principal</u>	<u>Interest</u>
Total GO Debt	5,834,489		5,035,000	799,489
Total ARS Debt	32,128,840		26,160,000	5,968,840
Total Debt Certs	1,135,571		1,010,000	125,571
Total IEPA	1,223,333		1,108,551	114,782
Note/Loan Payable	1,718,509		1,500,823	217,686
	42,040,742		34,814,374	7,226,368

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

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

The City's current bond rating is AA, which was upgraded from AA- on September 29, 2016 by Standard & Poor's. Fitch Ratings upgraded the City's debt to AA- from A+ on August 31, 2016; which was affirmed on October 26, 2017. Gross debt per capita, based on the 2017 special census count of 19,022, is \$2,210 at the beginning of fiscal year 2019.

SUMMARY OF OUTSTANDING DEBT ISSUES

Debt Service Fund (42)

Alternate Revenue Source Bond Series 2014B

Date of Maturity: December 30, 2022

Principal & Interest Paid-to-Date: \$972,403

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$1,629,050

Original Issue Amount: \$2,300,000

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

Countryside TIF Fund (87)

Alternate Revenue Source Bond Series 2015A

Date of Maturity: December 1, 2034

Principal & Interest Paid-to-Date: \$207,865

Date of Issuance: July 8, 2015

Principal & Interest Outstanding: \$1,883,687

Original Issue Amount: \$5,575,000

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

Alternate Revenue Source Bond Series 2014

Date of Maturity: December 1, 2029

Principal & Interest Paid-to-Date: \$197,929

Date of Issuance: January 6, 2014

Principal & Interest Outstanding: \$1,748,153

Original Issue Amount: \$1,235,000

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

Library Fund (83)

General Obligation Bond Series 2006

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$1,541,813

Date of Issuance: August 1, 2006

Principal & Interest Outstanding: \$636,977

Original Issue Amount: \$1,500,000

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

General Obligation Refunding Bond Series 2013

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$2,950,712

Date of Issuance: May 9, 2013

Principal & Interest Outstanding: \$5,197,513

Original Issue Amount: \$6,625,000

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

SUMMARY OF OUTSTANDING DEBT ISSUES (continued)

Vehicle & Equipment Fund (25)

Adjustable Rate Note

Date of Maturity: November 2028

Principal & Interest Paid-to-Date: \$734,044

Date of Issuance: July 2008

Principal & Interest Outstanding: \$772,947

Original Issue Amount: \$937,500

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

City-Wide Capital Fund (23)

Kendall County River Road Bridge Loan

Date of Maturity: October 2018

Principal Paid-to-Date: \$375,000

Date of Issuance: July 2008

Principal Outstanding: \$84,675

Total Amount of Loan: \$459,675

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

Alternate Revenue Source Bond Series 2014A

Date of Maturity: December 1, 2033

Principal & Interest Paid-to-Date: \$988,662

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$5,079,588

Original Issue Amount: \$4,295,000

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

Downtown TIF Fund (88)

First National Bank of Omaha (FNBO) Loan

Date of Maturity: June 1, 2021

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

Date of Issuance: May 10, 2017

Principal & Interest Outstanding: \$860,887

Original Issue Amount: \$800,000

Description: This loan was issued to acquire real estate at 102 East Van Emmon Street in the downtown area.

Water Fund (51)

Alternate Revenue Source Refunding Bond Series 2014C

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$463,560

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$1,039,300

Original Issue Amount: \$1,290,000

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

SUMMARY OF OUTSTANDING DEBT ISSUES (continued)

Series 2003 Debt Certificates

Date of Maturity: December 15, 2018

Principal & Interest Paid-to-Date: \$5,631,263

Date of Issuance: July 9, 2003

Principal & Interest Outstanding: \$313,050

Original Issue Amount: \$4,800,000

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

Alternate Revenue Source Bond Series 2015A

Date of Maturity: December 1, 2034

Principal & Interest Paid-to-Date: \$577,716

Date of Issuance: July 8, 2015

Principal & Interest Outstanding: \$5,235,313

Original Issue Amount: \$5,575,000

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

Alternate Revenue Source Bond Series 2016

Date of Maturity: December 30, 2022

Principal & Interest Paid-to-Date: \$679,629

Date of Issuance: October 27, 2016

Principal & Interest Outstanding: \$5,945,450

Original Issue Amount: \$5,800,000

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

IEPA Loan L17-156300

Date of Maturity: August 9, 2026

Principal & Interest Paid-to-Date: \$1,334,167

Date of Issuance: November 9, 2006

Principal & Interest Outstanding: \$1,062,758

Original Issue Amount: \$1,889,245

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

Sewer Fund (52)

Alternate Revenue Source Bond Series 2011 Refunding

Date of Maturity: December 30, 2025

Principal & Interest Paid-to-Date: \$6,220,565

Date of Issuance: November 10, 2011

Principal & Interest Outstanding: \$9,095,100

Original Issue Amount: \$11,150,000

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

Alternate Revenue Source Bond Series 2004B

Date of Maturity: December 30, 2018

Principal & Interest Paid-to-Date: \$4,333,336

Date of Issuance: March 1, 2004

Principal & Interest Outstanding: \$473,200

Original Issue Amount: \$3,500,000

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

SUMMARY OF OUTSTANDING DEBT ISSUES (continued)

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

Date of Maturity: February 1, 2023

Principal & Interest Paid-to-Date: \$2,327,717

Date of Issuance: September 24, 2003

Principal & Interest Outstanding: \$822,521

Original Issue Amount: \$2,035,000

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

IEPA Loan L17-115300

Date of Maturity: September 6, 2019

Principal & Interest Paid-to-Date: \$1,964,965

Date of Issuance: November 23, 1999

Principal & Interest Outstanding: \$160,575

Original Issue Amount: \$1,656,809

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

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

Fiscal Year	Governmental Activities		Business-Type Activities		Debt Service Totals
	Principal	Interest	Principal	Interest	
2019	1,454,908	506,610	2,618,147	794,965	5,374,630
2020	1,470,255	470,582	3,022,748	691,074	5,654,659
2021	1,541,014	426,713	3,034,898	571,851	5,574,476
2022	1,604,698	377,322	2,667,299	449,326	5,098,645
2023	1,452,124	325,934	2,601,090	351,787	4,730,935
2024	1,189,933	272,295	1,593,629	255,366	3,311,223
2025	1,236,535	225,738	1,647,562	191,932	3,301,767
2026	575,497	177,366	1,379,326	126,209	2,258,398
2027	589,696	156,265	223,538	69,755	1,039,254
2028	620,348	134,343	169,148	62,511	986,350
2029	610,479	109,269	176,502	55,745	951,995
2030	601,143	85,525	183,857	48,685	919,210
2031	343,789	60,669	191,211	41,331	637,000
2032	351,435	46,917	198,565	33,683	630,600
2033	364,081	32,860	205,919	25,740	628,600
2034	376,726	18,297	213,274	17,503	625,800
2035	80,696	3,229	224,304	8,971	317,200
Totals	\$ 14,463,357	\$ 3,429,934	\$ 20,351,017	\$ 3,796,434	\$ 42,040,742

Debt Service Summary

	<u>Series 2006</u>	<u>Series 2013</u>	<u>Series 2014B</u>	<u>Series 2015A</u>	<u>Series 2015A</u>	<u>Note Payable</u>	<u>Series 2014C</u>	<u>Series 2014</u>	<u>Loan Payable</u>
Type	G.O. Bond	G.O. Bond	A.R.S. Bond	A.R.S. Bond	A.R.S. Bond	Adj. Rate	A.R.S. Bond	A.R.S. Bond	Kendall Co. Loan
Org. Issue	\$ 1,500,000	\$ 6,625,000	\$ 2,300,000	\$ 1,475,000	\$ 4,100,000	\$ 937,500	\$ 1,290,000	\$ 1,235,000	\$ 459,675
O/S Principal	\$ 525,000	\$ 4,510,000	\$ 1,500,000	\$ 1,407,534	\$ 3,912,466	\$ 616,148	\$ 930,000	\$ 1,235,000	\$ 84,675
Fund	Library D/S	Library D/S	Debt Service	Countryside TIF	Water	Veh & Equip	Water	Countryside TIF	City-Wide Capital
Purpose	Library Expansion	Refunding of 2005B Bonds	Refunding of 2005A Bonds	Refunding 2005 Countryside Bonds	Countryside Subdivision	Bldg on 185 Wolf Street	Refunding of 2005C Bonds	Partial Refi of 2005 Bonds	River Road Bridge
Funding Source(s)	Property Taxes	Property Taxes	Property / Utility Taxes	Incr P-Tax / Sales Tax	Incr P-Tax / Sales Tax	Veh & Equip Revenues	Wa & Sw Rev / Income Taxes	Incr P-Tax / Sales Tax	General Fund Transfer
<i>Remaining Principal and Interest Payments</i>									
FY 2019	74,988	717,112	324,250	98,633	274,167	73,034	155,350	50,715	84,675
FY 2020	72,613	724,400	323,550	159,115	442,285	73,034	147,750	50,715	-
FY 2021	95,238	731,850	322,750	157,580	438,020	73,034	150,250	50,715	-
FY 2022	91,675	748,550	328,900	158,586	440,814	73,034	151,350	50,715	-
FY 2023	88,113	759,200	329,600	158,057	439,343	73,034	147,300	50,715	-
FY 2024	109,550	757,200	-	158,691	441,109	73,035	148,250	50,715	-
FY 2025	104,800	759,200	-	157,792	438,608	73,035	139,050	50,715	-
FY 2026	-	-	-	83,975	233,425	73,035	-	280,715	-
FY 2027	-	-	-	83,023	230,777	73,035	-	276,515	-
FY 2028	-	-	-	83,341	231,659	73,035	-	277,115	-
FY 2029	-	-	-	83,553	232,247	42,602	-	277,193	-
FY 2030	-	-	-	83,658	232,542	-	-	281,610	-
FY 2031	-	-	-	83,658	232,542	-	-	-	-
FY 2032	-	-	-	83,552	232,248	-	-	-	-
FY 2033	-	-	-	83,341	231,659	-	-	-	-
FY 2034	-	-	-	83,023	230,777	-	-	-	-
FY 2035	-	-	-	83,925	233,275	-	-	-	-
Totals	\$ 636,977	\$ 5,197,512	\$ 1,629,050	\$ 1,883,503	\$ 5,235,497	\$ 772,947	\$ 1,039,300	\$ 1,748,153	\$ 84,675

Debt Service Summary (continued)

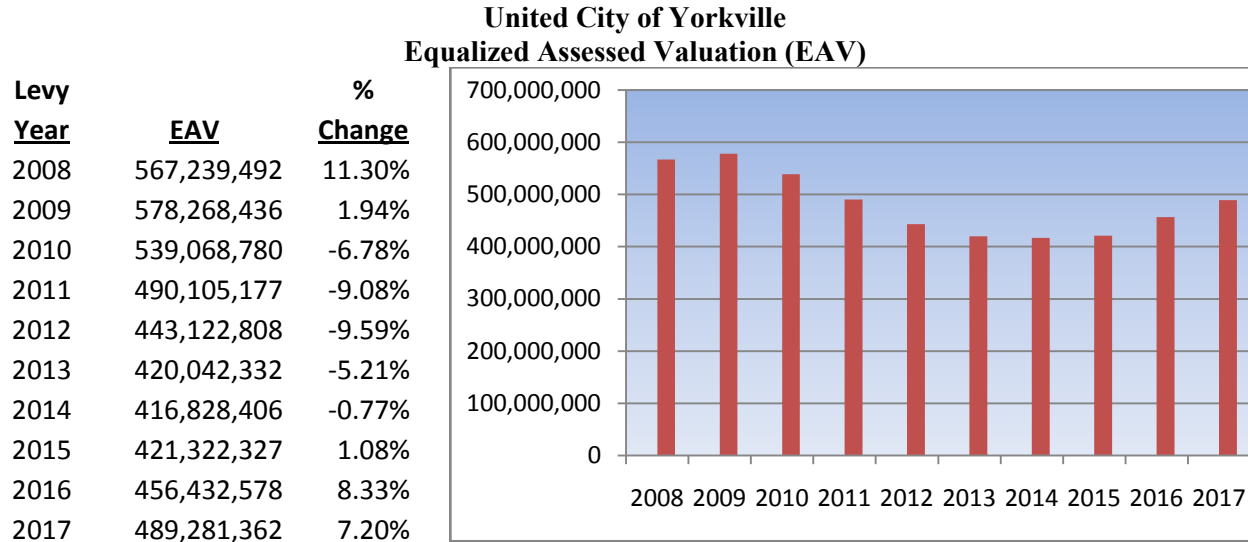
	<u>Series 2016</u>	<u>Series 2003</u>	<u>IEPA Loan</u>	<u>Series 2011</u>	<u>Series 2004B</u>	<u>Series 2003A</u>	<u>Series 2014A</u>	<u>IEPA Loan</u>	<u>Loan Payable</u>
Type	A.R.S. Bond	Debt Certs	L17 - 156300	A.R.S. Bond	A.R.S. Bond	Debt Certs	A.R.S. Bond	L17 - 115300	FNBO Loan
Org. Issue	\$ 5,800,000	\$ 4,800,000	\$ 1,886,000	\$ 11,150,000	\$ 3,500,000	\$ 2,035,000	\$ 4,295,000	\$ 1,656,809	\$ 800,000
O/S Principal	\$ 5,370,000	\$ 300,000	\$ 952,100	\$ 7,565,000	\$ 455,000	\$ 710,000	\$ 3,785,000	\$ 156,451	\$ 800,000
Fund	Water	Water	Water	Sewer	Sewer	Sewer	CW Capital	Sewer	Downtown TIF
Purpose	Refund 2006A D/C & 2007A	Radium Compliance	Drinking Water Loan	Rfd - 2005D & 2008 Ref Issues	Sanitary Sewer Imprv	Bruell St Lift Station	Game Farm Road Project	Sw Main / 1999 SSES	Acquisition of 102 E Van Emmon Bldg
Funding Source(s)	Inc Taxes / Wa & Sw Revenues	Water Revenues	Water Revenues	Non-HR Sales Tax	Wa & Sw Rev / Inc Taxes	Sewer Revenues	Sales Tax	Sewer Revenues	Incremental Taxes
<i>Remaining Principal and Interest Payments</i>									
FY 2019	665,250	313,050	125,030	1,133,782	473,200	166,233	322,888	107,050	215,222
FY 2020	1,646,450	-	125,030	1,134,114	-	164,668	322,188	53,525	215,221
FY 2021	1,592,650	-	125,031	1,137,948	-	162,850	321,338	-	215,222
FY 2022	1,098,650	-	125,031	1,135,070	-	165,710	315,338	-	215,222
FY 2023	942,450	-	125,030	1,135,694	-	163,060	319,338	-	-
FY 2024	-	-	125,030	1,134,606	-	-	313,038	-	-
FY 2025	-	-	125,030	1,136,806	-	-	316,738	-	-
FY 2026	-	-	125,030	1,147,080	-	-	315,138	-	-
FY 2027	-	-	62,516	-	-	-	313,383	-	-
FY 2028	-	-	-	-	-	-	321,200	-	-
FY 2029	-	-	-	-	-	-	316,400	-	-
FY 2030	-	-	-	-	-	-	321,400	-	-
FY 2031	-	-	-	-	-	-	320,800	-	-
FY 2032	-	-	-	-	-	-	314,800	-	-
FY 2033	-	-	-	-	-	-	313,600	-	-
FY 2034	-	-	-	-	-	-	312,000	-	-
Totals	\$ 5,945,450	\$ 313,050	\$ 1,062,758	\$ 9,095,100	\$ 473,200	\$ 822,521	\$ 5,079,587	\$ 160,575	\$ 860,887

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UNITED CITY OF YORKVILLE
FISCAL YEAR 2019

Major Revenue Trend Analysis

PROPERTY TAXES



Over the last ten years the Equalized Assessed Valuation (EAV) for the United City of Yorkville has decreased at an average rate of 0.16%. In response to the housing downturn and economic recession, EAV slowed in 2009, posting a nominal increase of 1.94%, before declining an average of 6.28% in levy years 2010 through 2014. After a slight increase of 1.08% in levy year 2015, EAV increased substantially in levy years 2016 (8.33%) and 2017 (7.20%), respectively, but remains significantly below its 2009 pre-recession high. Despite recent increases in EAV, the City's levies were previously constrained by low inflation (0.7% for 2016 levy); however, the rate of inflation (i.e. Consumer Price Index or CPI) has returned to more of a historical norm (2.1%) beginning with the 2017 levy year.

When developing the 2017 (Fiscal Year 2019) levy request, the City Council made the decision to increase the levy only by the additional EAV generated from new construction, which equates to approximately \$64,000. As indicated by the table on the subsequent page, the pension fund will receive \$963,361 in Fiscal Year 2019, which is a slight decrease of \$2,861 in comparison to what was extended last year. This nominal decrease in the contribution amount is due to the Pension Funds actual return exceeding its assumed rate; and mortality table revisions. This will be the sixth consecutive year in which the City has either met or exceeded its actuarial determined contribution to the Yorkville Police Pension Fund.

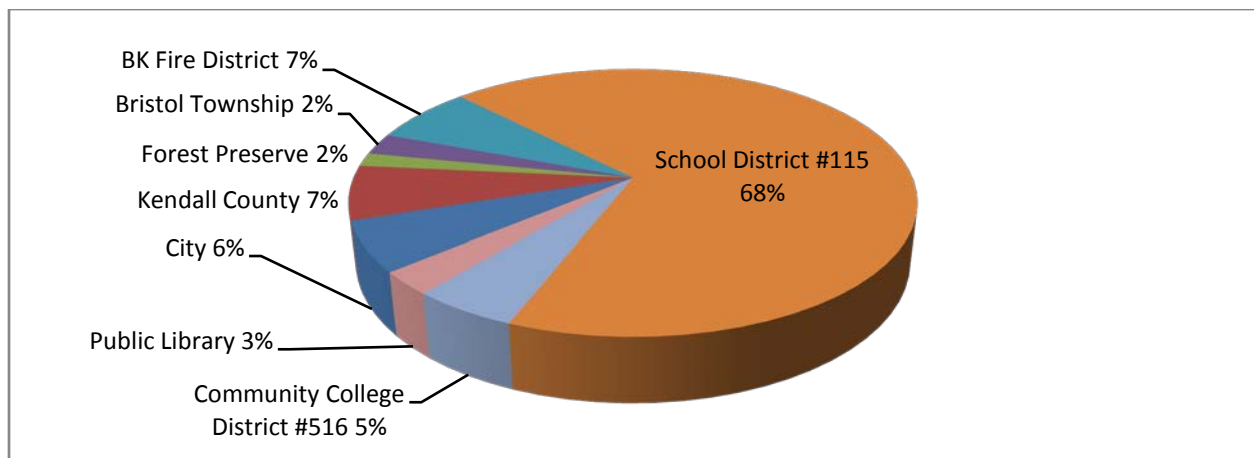
The 2017 levy year represents the second time that the property tax cap (i.e. PTELL) was applied to both the City and Library levies, which caps property tax increases at CPI (2.1% for 2017) or 5%, whichever is lower. In previous periods the Library's levy was pegged to EAV rather than inflation, which resulted in the City's levy being diminished in years where the increase in EAV exceeded the increase in inflation. Going forward the levy growth rate will be set by CPI, which management and City Council believe is more equitable to both the City and the Library. In 2016 the Library was extended \$645,554 in property taxes for operations, which resulted in a tax rate of \$0.14144 per \$100 of EAV (maximum tax rate for library operations under Illinois law is 0.15). This year the Library will be extended \$672,505, which is a \$26,951 increase from the prior year's extension. In aggregate, the combined levy will increase by \$123,150 (\$91,465 of which is subject to PTELL), which should result in the average homeowners property tax bill for the City and Library portions increasing by approximately \$25 over the previous year. All debt service remains fully abated in the 2017 levy.

Property Tax Levy for Fiscal Year 2019 Budget *

	2015 <u>Levy Extension</u>	2016 <u>Levy Extension</u>	-	2017 <u>Levy Request</u>	2017 <u>Levy Extension</u>	2017 <u>Actual Rate</u>
Corporate	1,002,536	1,002,554		1,002,536	1,002,538	0.20490
Bonds & Interest *	47,525	-		-	-	-
IMRF Pension	-	-		-	-	-
Police Protection	1,014,081	912,454		979,754	979,786	0.20025
Police Pension	825,413	966,222		963,361	963,395	0.19690
Audit	28,903	30,033		30,000	30,042	0.00614
Liability Insurance	38,509	40,029		40,000	40,023	0.00818
Social Security	144,219	150,029		150,000	150,014	0.03066
School Crossing Guard	-	-		-	-	-
Unemployment Insurance	-	-		-	-	-
Subtotal City	3,101,185	3,101,321		3,165,651	3,165,798	0.64703
Library Operations	631,958	645,554		672,505	672,542	0.13746
Library Bonds & Interest	752,788	760,433		792,100	792,118	0.16190
Subtotal Library	1,384,745	1,405,987		1,464,606	1,464,660	0.29936
Total City (PTELL & Non-PTELL)	4,485,930	4,507,308		4,630,257	4,630,458	0.94639
less Bonds & Interest	800,313	760,433		792,100	792,118	0.16190
PTELL Totals	3,685,617	3,746,875		3,838,156	3,838,340	0.78449

* 2015 levy extension amounts were received in Fiscal Year 2017; 2016 levy extension amounts were received in Fiscal Year 2018; and 2017 levy extension amounts will be received in Fiscal Year 2019. Property taxes are typically received in seven installments between the months of May and November.

2017 Property Tax Percentage Breakdown (to be collected in Fiscal Year 2019)

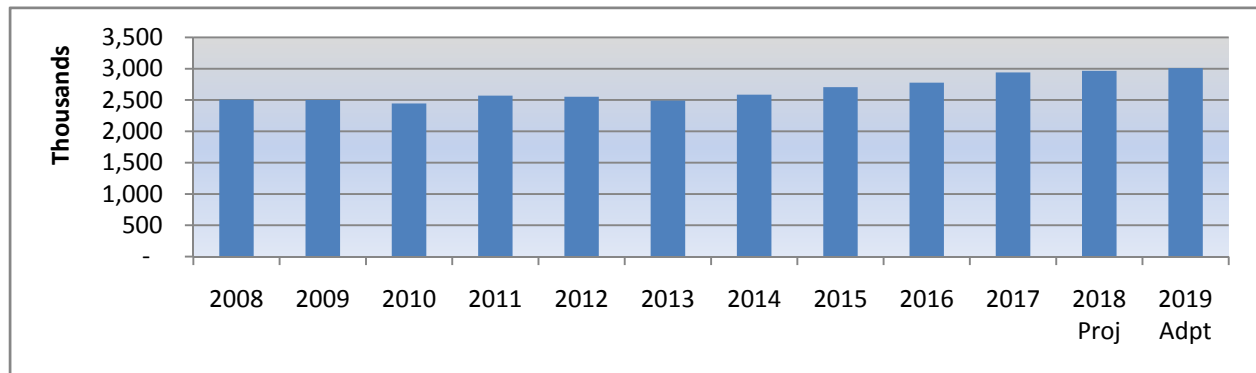


Source: Office of the Kendall County Clerk. Representative tax rates for other governmental units are from Bristol Township.

MUNICIPAL SALES TAX

Fiscal Year	Amount
2008	2,506,434
2009	2,500,285
2010	2,446,099
2011	2,569,233
2012	2,552,483
2013	2,490,503
2014	2,586,460
2015	2,704,651
2016	2,778,116
2017	2,940,976
2018 Projected	2,965,000
2019 Adopted	3,009,475

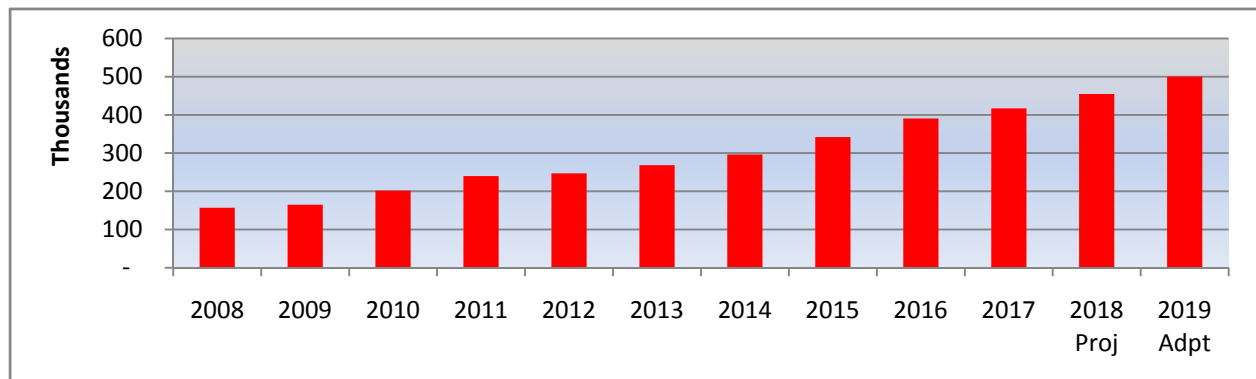
The United City of Yorkville receives 1% of the 6.25% State sales tax rate on general merchandise and 100% of the 1% State sales tax rate on qualifying food, drugs and medical appliances. Municipal sales tax is directly affected by economic conditions within the City and is also influenced by aggregate economic conditions in general. Sales tax is one of the largest sources of revenue for the General Fund, accounting for approximately 19% of total General Fund revenues for the FYE 2016. Sales tax revenues increased substantially over the first seven years of the new century, reflecting the vast population and economic growth the City experienced during that time frame. After declining by about 2.5% in FY 2013, sales tax revenues remained resilient over the next four fiscal years, increasing an average of 4.25% per annum. For the FYE 2018 sales taxes are currently estimated to increase by 0.8% over the prior year.



LOCAL USE TAX

Fiscal Year	Amount
2008	157,093
2009	165,054
2010	201,681
2011	240,047
2012	246,963
2013	268,285
2014	296,298
2015	341,880
2016	390,605
2017	417,212
2018 Projected	454,679
2019 Adopted	500,279

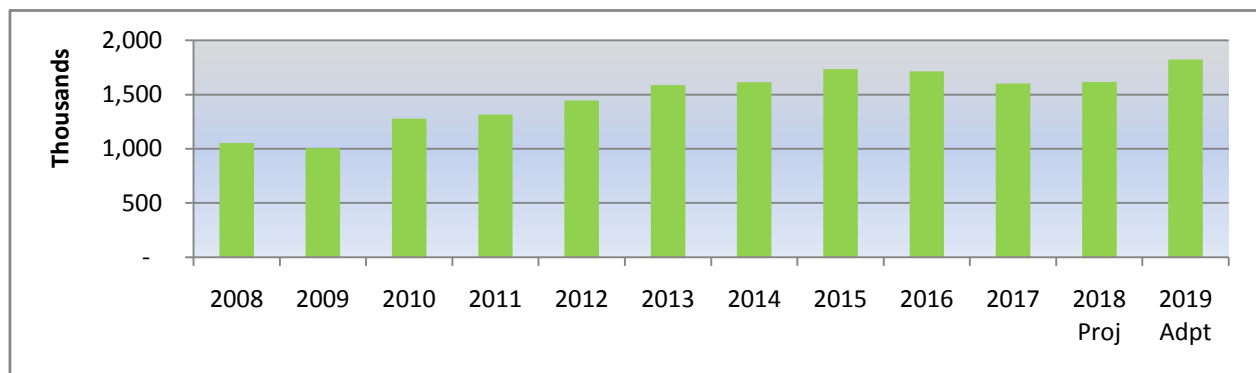
Use tax is a sales tax that is imposed on the privilege of using, in Illinois, any tangible personal property purchased out-of-state. If the seller does not collect at least 6.25% on general merchandise or 1% on qualifying food, drug and medical appliance purchases, the purchaser is responsible for the difference. Of the total amount collected by the State, 20% is distributed to local government agencies based on population (i.e., per capita basis). The increase in State use tax (local use tax) is directly correlated to the City's population growth over the past decade. Local use tax has been particularly robust in recent years, increasing an average of 12% per year since FY 2014. Projected revenues for FY 2018 are expected to increase approximately 9% based on current revenue trends and the increase in per capita pursuant to the results of the 2017 special census.



INCOME TAXES

Fiscal Year	Amount
2008	1,053,292
2009	1,004,980
2010	1,277,889
2011	1,315,321
2012	1,444,426
2013	1,587,324
2014	1,613,102
2015	1,735,422
2016	1,715,155
2017	1,602,410
2018 Projected	1,617,435
2019 Adopted	1,822,308

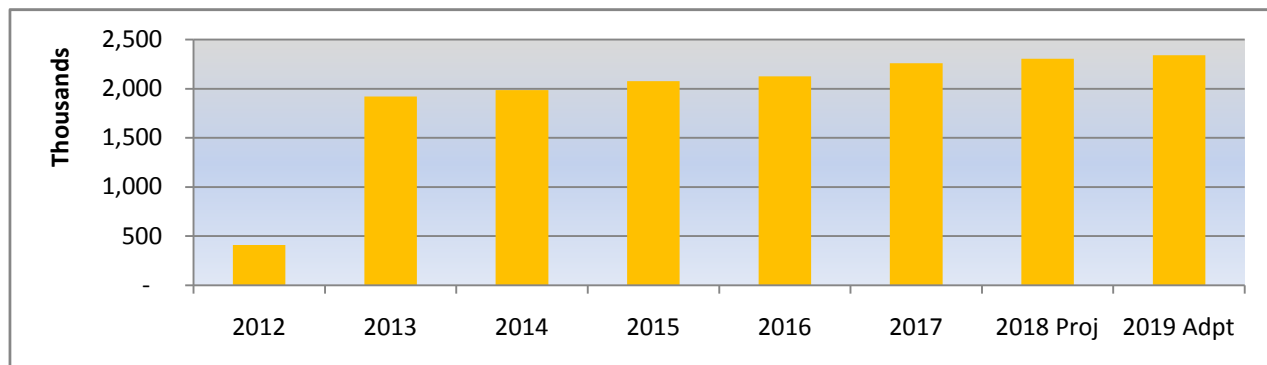
Income tax is based on average statewide income and is distributed on a per capita basis. Per the State budget for FY 2019, ~6% of total collections are deposited in the Local Government Distributive Fund (LGDF) for distribution to counties and municipalities based on their proportionate share of the State's population. Income tax revenues historically fluctuate with the economy; however the significant increase in FY 2010 (27%) is directly attributable to the City's population growth from the decennial census. Income tax grew sharply by approximately 10% in FY 2012 and FY 2013, and again in FY 2015 (8% increase). After peaking in FY 2015, income taxes decreased by an average of 4% over the next two fiscal years; but are expected to rebound in FY 2018 with an estimated increase of 1% (even though the State cut the LGDF by 10% in the current fiscal year). Looking ahead into FY 2019, income tax proceeds are expected to grow substantially from the incremental per capita generated from the 2017 special census.



NON-HOME RULE SALES TAX

Fiscal Year	Amount
2012	410,327
2013	1,919,423
2014	1,986,566
2015	2,078,061
2016	2,126,851
2017	2,259,787
2017 Projected	2,305,000
2018 Adopted	2,339,575

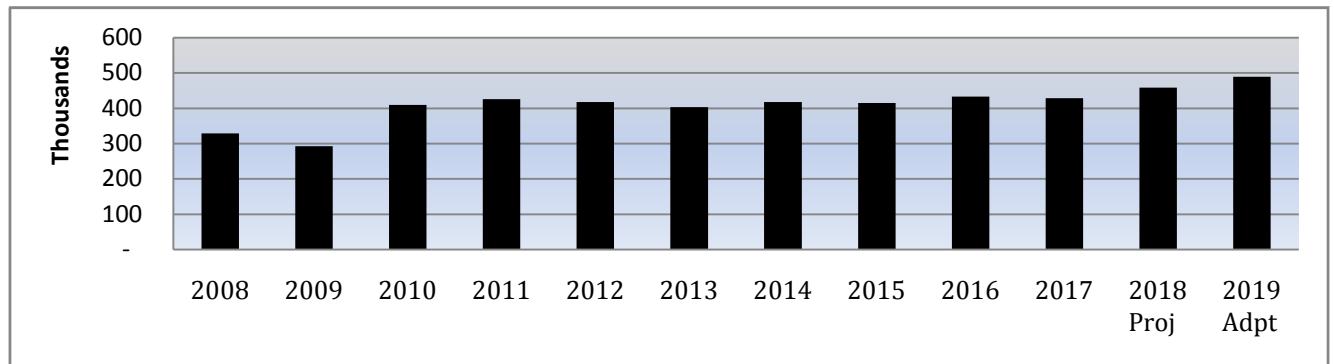
The City receives 1% of the 8.25% total Yorkville sales tax rate on general merchandise items only. Qualifying food, drugs and medical appliances are exempt from non-home rule sales tax. Like municipal sales tax, non-home rule sales tax is directly affected by economic conditions within the City and is also influenced by aggregate economic conditions in general. This tax was voted into existence via referendum and was implemented on January 1, 2012, as a funding mechanism for the 2011 Refunding Bond. Each year approximately \$1.1 million is transferred to the Sewer Fund for debt service, while the remainder is used by the General Fund for corporate purposes. In FY 2018, the State imposed a 2% administration fee on local imposed sales tax proceeds, which was reduced to 1.5% in the upcoming fiscal year.



MOTOR FUEL TAXES

Fiscal Year	Amount
2008	328,650
2009	292,372
2010	409,576
2011	425,971
2012	417,416
2013	402,932
2014	417,742
2015	414,685
2016	432,820
2017	428,888
2018 Projected	458,258
2019 Adopted	489,817

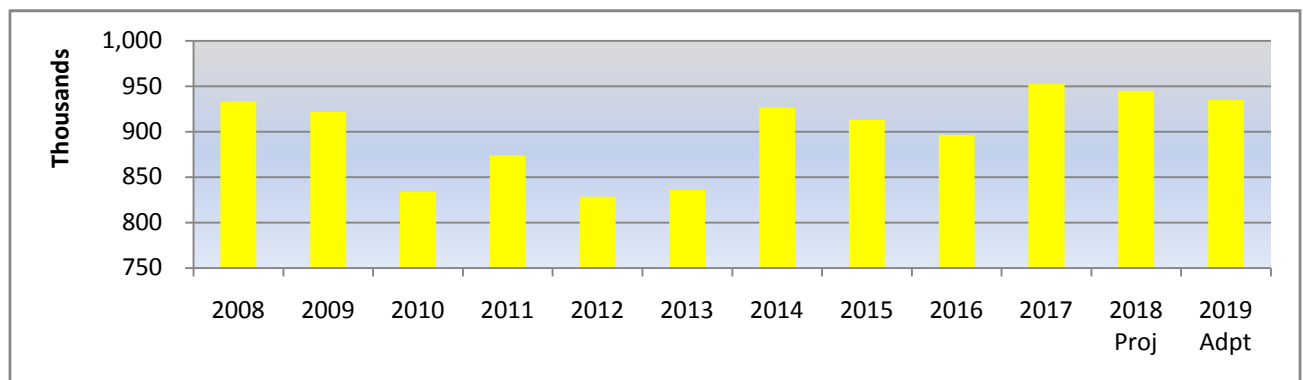
Motor fuel taxes (MFT) are state shared revenues that are distributed on a per capita basis and derived from taxes on gasoline and diesel fuels. Motor fuel taxes fluctuate based on vehicle use and gasoline consumption; and since FY 2009, have increased an average 6% per annum. After holding relatively steady for FY 2014 and FY 2015, motor fuel taxes increased by 4% for the FY 2016. Management estimates that FY 2018 and FY 2019 amounts will increase between 6-7% per year, based on IML estimates and the additional per capita generated from the 2017 special census.



UTILITY TAXES

Fiscal Year	Amount
2008	933,623
2009	922,095
2010	833,669
2011	873,999
2012	828,426
2013	835,972
2014	926,857
2015	913,447
2016	896,635
2017	952,591
2018 Projected	945,000
2019 Adopted	935,000

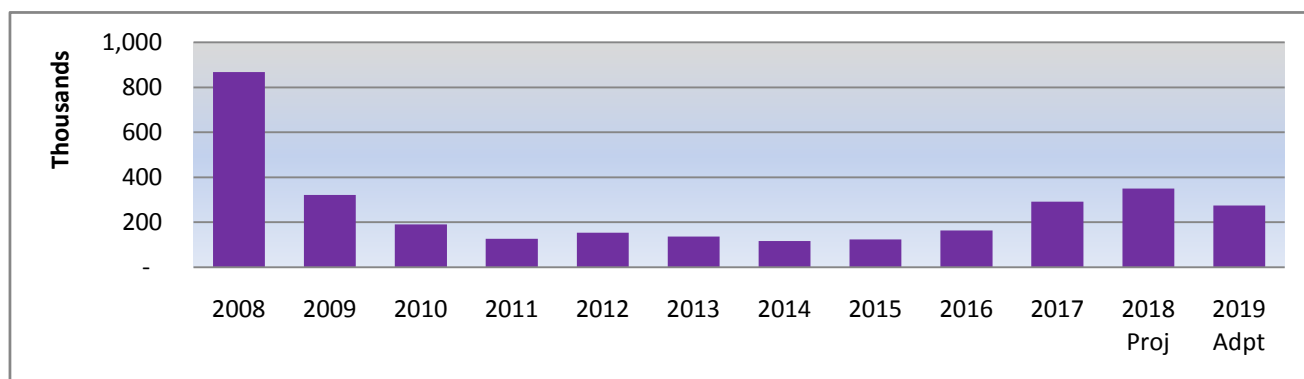
This revenue stream is comprised of both electric and natural gas utility taxes. This tax is collected by ComEd (electric) and Nicor (natural gas) and remitted to the City on either a quarterly (electric) or monthly (natural gas) basis. Over the last three fiscal periods, utility tax revenue has averaged approximately \$920,000 per year, although this number does fluctuate based on the severity of weather patterns. For FY 2019, management remains conservative in its projections, which are based on historical trends and current revenue streams.



BUILDING PERMITS

Fiscal Year	Amount
2008	867,869
2009	322,160
2010	190,579
2011	126,829
2012	153,393
2013	137,260
2014	116,182
2015	123,702
2016	163,107
2017	291,580
2018 Projected	350,000
2019 Adopted	275,000

Building permits are one of the more volatile revenue streams in the General Fund, and tend to follow the aggregate economy as indicated by graph below. Since Fiscal Year 2012 the City has used building permit revenue to cover the costs of Building Department personnel (part of the Community Development cost center located within the General Fund), with excess revenues going to the City-Wide Capital Fund to help finance current and future capital projects. Permit revenues were particularly robust during the housing boom of the last decade, but have significantly declined since the 2008 recession. However, recent trends show that building and development are starting to once again pick-up in the City, as indicated by the dramatic increases in permit revenues for FY 2017 and FY 2018 (projected).

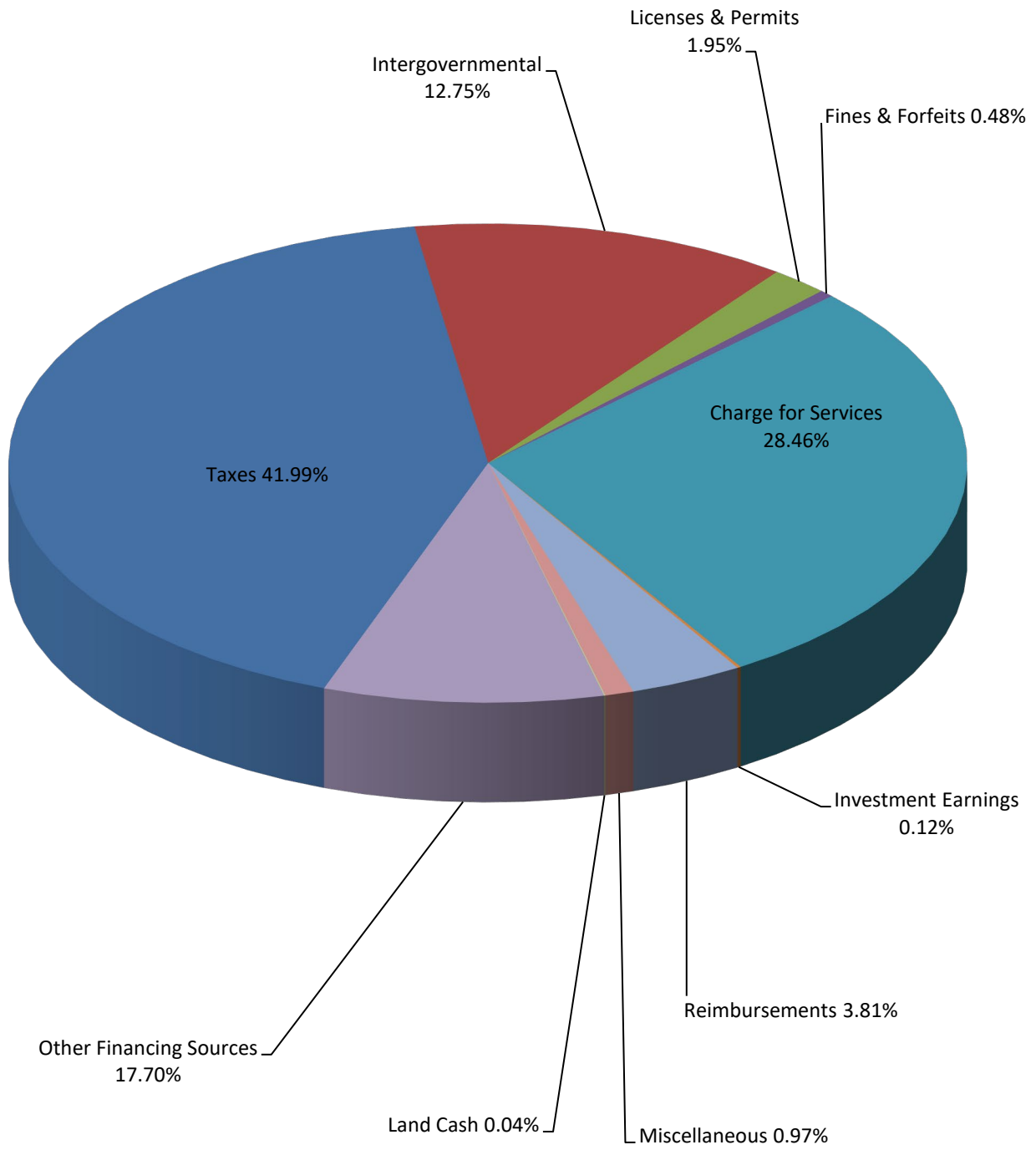


BUDGET OVERVIEW

United City of Yorkville
Revenues by Category
Fiscal Year 2019

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

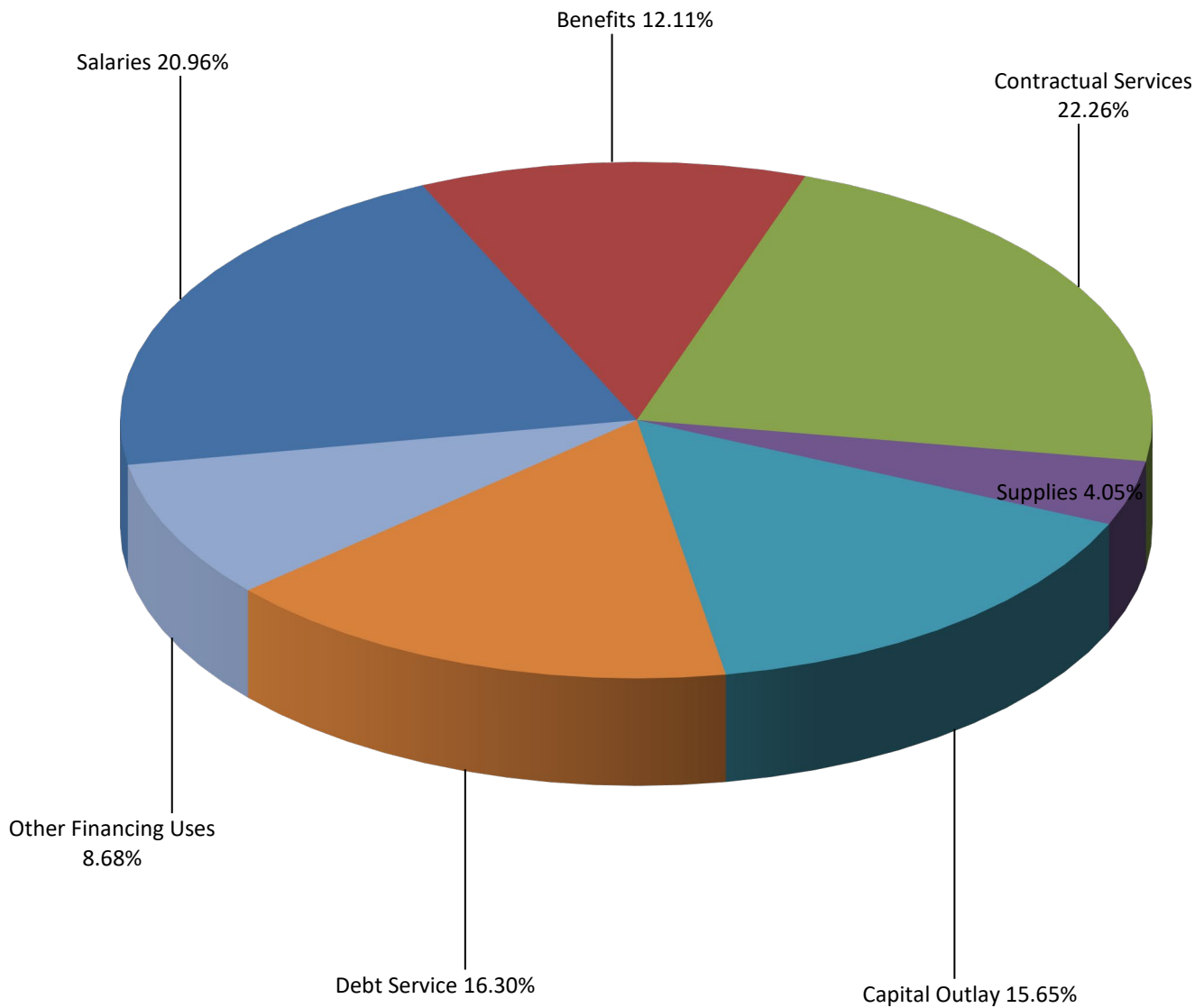
United City of Yorkville
Revenues by Category
Fiscal Year 2019



United City of Yorkville
Expenditures by Category
Fiscal Year 2019

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

United City of Yorkville
Expenditures by Category
Fiscal Year 2019



United City of Yorkville
Fund Balance History
Fiscal Years 2016 - 2019

FUND	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted Budget
<u>General Fund</u>	5,691,706	6,214,089	5,383,778	5,777,996	5,468,778
<u>Special Revenue Funds</u>					
Motor Fuel Tax	883,223	792,224	438,871	584,506	428,536
Parks and Recreation	500,762	445,875	296,597	411,240	312,946
Land Cash	212,318	250,318	56,726	(186,751)	62,362
Countryside TIF	(549,946)	(495,754)	(434,861)	(460,497)	(1,077,343)
Downtown TIF	253,703	97,556	(681,353)	(905,573)	(1,194,280)
Downtown TIF II	-	-	-	-	(10,000)
Fox Hill SSA	(3,780)	14,742	(21,485)	5,408	9,954
Sunflower SSA	(31,175)	(15,774)	(35,099)	(25,038)	(28,236)
<u>Debt Service Fund</u>	-	-	-	-	-
<u>Capital Project Funds</u>					
Vehicle & Equipment	1,841	270,407	-	303,435	263,801
City-Wide Capital	3,003,908	1,355,530	144,741	407,759	(30,817)
<u>Enterprise Funds *</u>					
Water	5,196,289	2,826,144	2,285,570	2,290,008	1,952,155
Sewer	1,570,874	1,378,030	913,772	1,334,728	705,765
<u>Library Fund</u>					
Library Operations	499,355	489,057	396,472	485,393	474,039
Library Capital	14,807	19,904	23,999	40,164	31,274
Totals	17,243,885	13,642,348	8,767,728	10,062,778	7,368,934

* Fund Balance Equivalency

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United City of Yorkville
Revenue Budget Summary - All Funds
Fiscal Years 2016 - 2019

FUND	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted Budget
<u>General Fund</u>	14,529,786	15,010,788	15,137,621	15,309,222	15,642,962
<u>Special Revenue Funds</u>					
Motor Fuel Tax	600,899	508,122	494,116	506,819	535,817
Parks and Recreation	1,718,263	1,787,614	1,899,933	1,987,762	1,988,014
Land Cash	125,532	130,863	90,500	213,762	714,113
Countryside TIF	1,741,077	215,360	225,000	198,294	246,261
Downtown TIF	69,107	68,763	70,000	76,186	130,536
Downtown TIF II	-	-	-	-	-
Fox Hill SSA	7,072	29,263	9,365	9,366	13,381
Sunflower SSA	18,609	20,456	13,480	13,480	15,637
<u>Debt Service Fund</u>	306,387	321,064	320,225	320,225	324,725
<u>Capital Project Funds</u>					
Vehicle & Equipment	528,026	637,389	329,845	390,549	237,311
City-Wide Capital	1,588,515	1,726,285	2,705,765	2,833,961	2,183,577
<u>Enterprise Funds</u>					
Water	8,061,730	10,551,626	4,297,767	4,567,116	4,538,518
Sewer	2,526,917	2,538,383	2,404,442	2,698,549	2,416,491
<u>Library Funds</u>					
Library Operations	1,444,624	1,443,490	1,476,453	1,476,581	1,536,635
Library Capital	36,118	53,792	35,010	70,010	43,210
TOTAL REVENUES	33,302,662	35,043,258	29,509,522	30,671,882	30,567,188

United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2016 - 2019

FUND	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted Budget
<u>General Fund</u>	13,664,138	14,488,405	15,721,945	15,745,315	15,952,180
<u>Special Revenue Funds</u>					
Motor Fuel Tax	637,955	599,121	756,137	714,537	691,787
Parks and Recreation	1,775,036	1,842,499	1,977,311	2,022,397	2,086,308
Land Cash	30,644	92,865	362,355	650,831	465,000
Countryside TIF	1,686,204	161,167	163,516	163,037	863,107
Downtown TIF	54,498	224,910	1,132,742	1,079,315	419,243
Downtown TIF II	-	-	-	-	10,000
Fox Hill SSA	26,314	10,741	23,000	18,700	8,835
Sunflower SSA	29,676	5,057	29,735	22,744	18,835
<u>Debt Service Fund</u>	314,229	321,064	320,225	320,225	324,725
<u>Capital Project Funds</u>					
Vehicle & Equipment	631,762	368,822	599,925	357,521	276,945
City-Wide Capital	3,269,314	3,374,664	3,669,526	3,781,732	2,622,153
<u>Enterprise Funds</u>					
Water	3,965,434	12,921,770	5,158,503	5,103,252	4,876,371
Sewer	2,785,644	2,731,226	2,805,500	2,741,851	3,045,454
<u>Library Fund</u>					
Library Operations	1,411,951	1,453,791	1,560,550	1,480,245	1,547,989
Library Capital	34,026	48,695	35,000	49,750	52,100
TOTAL EXPENDITURES	30,316,825	38,644,797	34,315,970	34,251,452	33,261,032

United City of Yorkville
Fiscal Year 2019 Budget
Fund Balance Summary

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

GENERAL FUND (01)

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

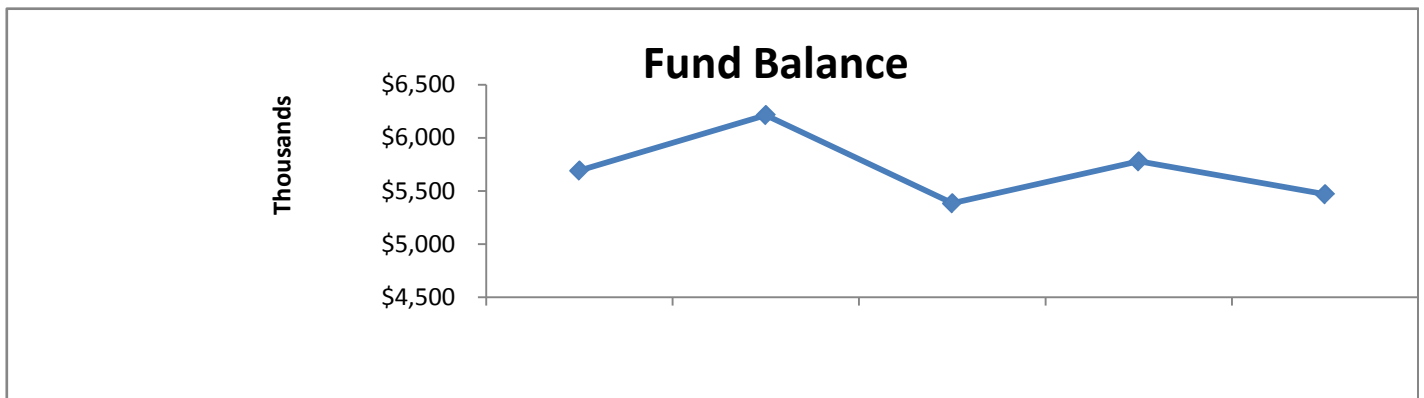
- Administration (110)
- Finance (120)
- Police (210)
- Community Development (220)
- Public Works – Streets & Sanitation (410)
- Administrative Services (640)

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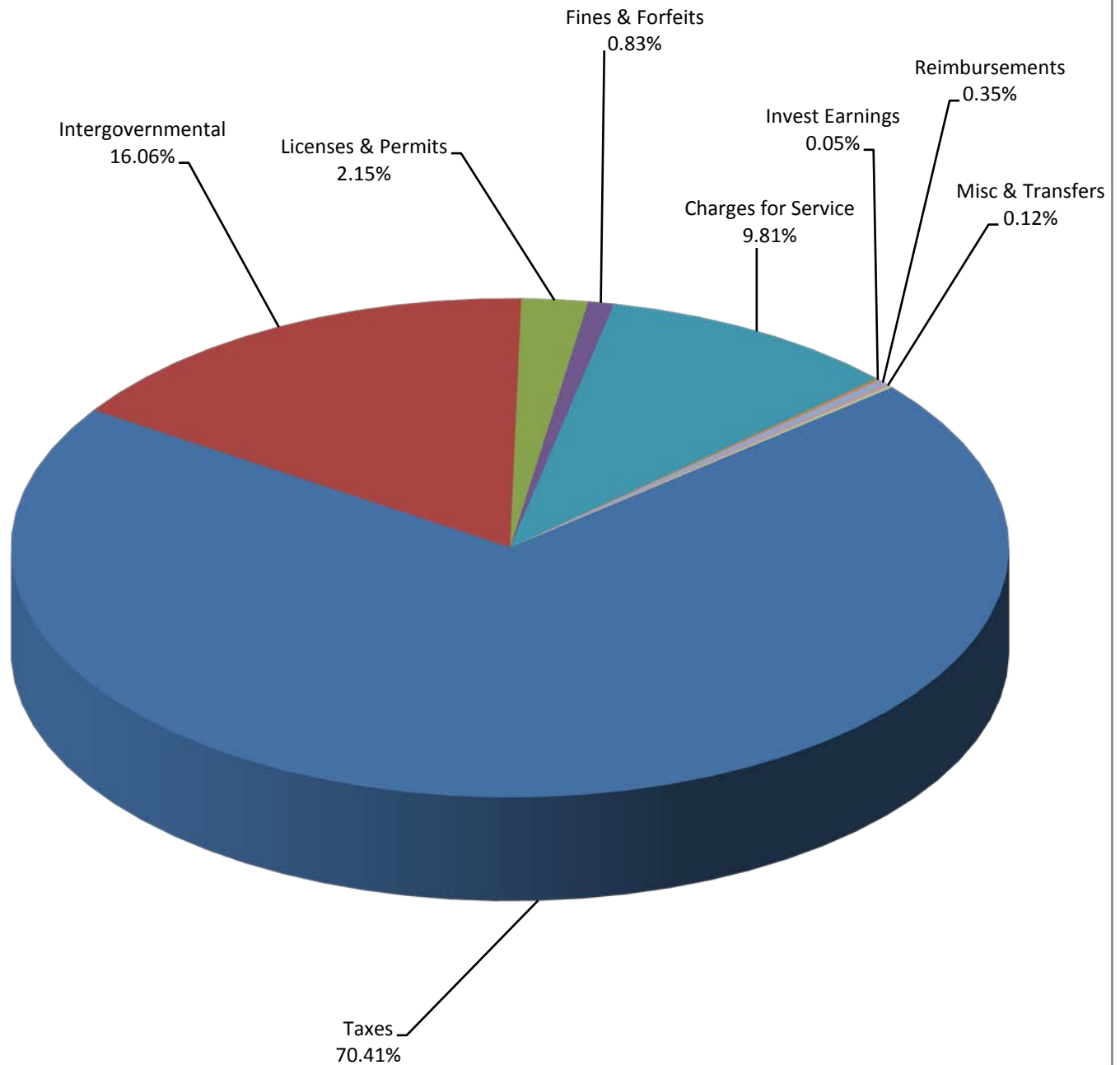
GENERAL FUND (01)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Taxes	10,330,920	10,736,464	10,899,060	10,910,998	11,014,213
Intergovernmental	2,311,978	2,235,395	2,379,022	2,259,827	2,512,487
Licenses & Permits	213,451	315,862	253,000	361,000	336,000
Fines & Forfeits	123,639	140,250	140,225	125,545	130,400
Charges for Service	1,401,384	1,465,678	1,365,564	1,500,764	1,535,112
Investment Earnings	6,394	21,197	15,000	35,000	20,000
Reimbursements	113,024	66,449	55,000	64,338	55,000
Miscellaneous	21,919	19,848	23,750	21,750	21,750
Other Financing Sources	7,077	9,645	7,000	30,000	18,000
Total Revenue	14,529,786	15,010,788	15,137,621	15,309,222	15,642,962
Expenditures					
Salaries	3,958,489	4,212,964	4,618,075	4,575,428	4,901,639
Benefits	2,447,779	2,635,062	3,086,500	2,903,642	3,056,457
Contractual Services	4,593,459	4,793,382	4,794,807	4,960,921	4,937,900
Supplies	216,288	197,932	274,353	274,642	330,998
Other Financing Uses	2,448,123	2,649,065	2,948,210	3,030,682	2,725,186
Total Expenditures	13,664,138	14,488,405	15,721,945	15,745,315	15,952,180
Surplus (Deficit)	865,648	522,383	(584,324)	(436,093)	(309,218)
Ending Fund Balance	5,691,706	6,214,089	5,383,778	5,777,996	5,468,778
	41.7%	42.9%	34.2%	36.7%	34.3%



United City of Yorkville
Revenue by Category
General Fund Fiscal Year 2019 Budget



United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Taxes						
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,278,321	2,206,925	2,124,299	2,129,984	2,191,279
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	703,105	817,490	966,211	963,908	958,544
	<i>TBD annually by Actuarial Valuation</i>					
01-000-40-00-4030	MUNICIPAL SALES TAX	2,778,116	2,940,976	3,012,750	2,965,000	3,009,475
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,126,851	2,259,787	2,332,950	2,305,000	2,339,575
01-000-40-00-4040	ELECTRIC UTILITY TAX	689,084	710,892	675,000	705,000	695,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	207,551	241,699	240,000	240,000	240,000
01-000-40-00-4043	EXCISE TAX	393,680	359,947	361,000	335,000	325,000
	<i>Formerly Telecommunications Tax</i>					
01-000-40-00-4044	TELEPHONE UTILITY TAX	8,499	8,340	8,300	8,340	8,340
01-000-40-00-4045	CABLE FRANCHISE FEES	286,944	294,275	285,000	294,000	290,000
01-000-40-00-4050	HOTEL TAX	80,422	72,407	85,000	80,000	80,000
	<i>90% Rebated to Aurora Chamber of Commerce</i>					
01-000-40-00-4055	VIDEO GAMING TAX	74,734	100,457	90,000	110,000	110,000
01-000-40-00-4060	AMUSEMENT TAX	201,216	200,284	200,000	200,000	200,000
01-000-40-00-4065	ADMISSIONS TAX	121,799	122,007	120,000	130,766	120,000
	<i>100% Rebated</i>					
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	350,589	359,093	372,300	400,000	408,000
	<i>100% Rebated</i>					
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	6,879	15,992	4,000	20,000	15,000
	<i>100% Rebated</i>					
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	11,431	12,071	11,000	11,000	11,000
	<i>100% Rebated</i>					
01-000-40-00-4075	AUTO RENTAL TAX	11,699	13,822	11,250	13,000	13,000
	Total: Taxes	\$10,330,920	\$10,736,464	\$10,899,060	\$10,910,998	\$11,014,213
Intergovernmental						
01-000-41-00-4100	STATE INCOME TAX	1,715,155	1,602,410	1,739,021	1,617,435	1,822,308
01-000-41-00-4105	LOCAL USE TAX	390,605	417,212	436,101	454,679	500,279
01-000-41-00-4110	ROAD & BRIDGE TAX	148,223	145,522	150,000	131,612	135,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	16,065	17,845	17,000	17,000	17,000
01-000-41-00-4160	FEDERAL GRANTS	17,726	16,810	15,000	16,000	16,000
	<i>HIDTA Reimbursements</i>					
	<i>Vest Grant Reimbursements</i>					
01-000-41-00-4168	TRAFFIC SIGNAL MAINTENANCE	21,342	31,606	21,000	22,201	21,000
01-000-41-00-4170	STATE GRANTS	2,000	3,000	-	-	-

United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
01-000-41-00-4182	MISC INTERGOVERNMENTAL <i>Pull Tab & Jar Games</i>	862	990	900	900	900
Total:	Intergovernmental	\$2,311,978	\$2,235,395	\$2,379,022	\$2,259,827	\$2,512,487
Licenses & Permits						
01-000-42-00-4200	LIQUOR LICENSE	46,442	52,852	50,000	56,000	56,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	3,902	6,795	3,000	5,000	5,000
01-000-42-00-4210	BUILDING PERMITS	163,107	256,215	200,000	300,000	275,000
Total:	Licenses & Permits	\$213,451	\$315,862	\$253,000	\$361,000	\$336,000
Fines & Forfeits						
01-000-43-00-4310	CIRCUIT COURT FINES	43,063	41,512	45,000	45,000	45,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	24,406	33,512	30,000	30,000	30,000
01-000-43-00-4323	OFFENDER REGISTRATION	220	420	225	545	400
01-000-43-00-4325	POLICE TOWS	55,950	64,806	65,000	50,000	55,000
Total:	Fines & Forfeits	\$123,639	\$140,250	\$140,225	\$125,545	\$130,400
Charges for Services						
01-000-44-00-4400	GARBAGE SURCHARGE	1,218,991	1,284,044	1,000,000	1,129,000	1,157,225
01-000-44-00-4405	UB COLLECTION FEES	153,292	158,062	154,000	160,000	160,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	22,972	22,772	23,000	23,000	23,000
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK <i>Chargeback from Water, Sewer & TIF Funds</i>	-	-	188,064	188,064	194,387
01-000-44-00-4474	POLICE SPECIAL DETAIL <i>Cancels out with Special Detail in Admin Svcs</i>	6,129	800	500	700	500
Total:	Charges for Services	\$1,401,384	\$1,465,678	\$1,365,564	\$1,500,764	\$1,535,112
Investment Earnings						
01-000-45-00-4500	INVESTMENT EARNINGS	6,394	21,197	15,000	35,000	20,000
Total:	Investment Earnings	\$6,394	\$21,197	\$15,000	\$35,000	\$20,000
Reimbursements						
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	15,196	6,684	25,000	971	25,000
01-000-46-00-4680	REIMB - LIABILITY INSURANCE <i>Canceled out by Reimbursable Repairs in Admin Svcs</i>	32,294	9,213	5,000	15,000	5,000
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	21,030	33,163	20,000	23,267	20,000

United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
01-000-46-00-4690	REIMB - MISCELLANEOUS <i>Fingerprinting, Postage, FOIA, Accident Reports, Subpoena Fees, etc.</i>	44,504	17,389	5,000	25,100	5,000
Total:	Reimbursements	\$113,024	\$66,449	\$55,000	\$64,338	\$55,000
Miscellaneous						
01-000-48-00-4820	RENTAL INCOME <i>Beecher Lease Agreement & Rentals</i>	6,905	7,285	6,750	6,750	6,750
01-000-48-00-4845	DONATIONS <i>Hanging Basket proceeds</i>	-	-	2,000	-	-
01-000-48-00-4850	MISCELLANEOUS INCOME <i>Cash Over/Under, City Credit Card Rebates, Etc.</i>	15,014	12,563	15,000	15,000	15,000
Total:	Miscellaneous	\$21,919	\$19,848	\$23,750	\$21,750	\$21,750
Other Financing Sources						
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BLDG <i>Re-payment for Close Out Transfer in FY 2014</i>	7,077	9,645	7,000	30,000	18,000
Total:	Other Financing Sources	\$7,077	\$9,645	\$7,000	\$30,000	\$18,000
Total: GENERAL FUND REVENUE		<u>\$14,529,786</u>	<u>\$15,010,788</u>	<u>\$15,137,621</u>	<u>\$15,309,222</u>	<u>\$15,642,962</u>

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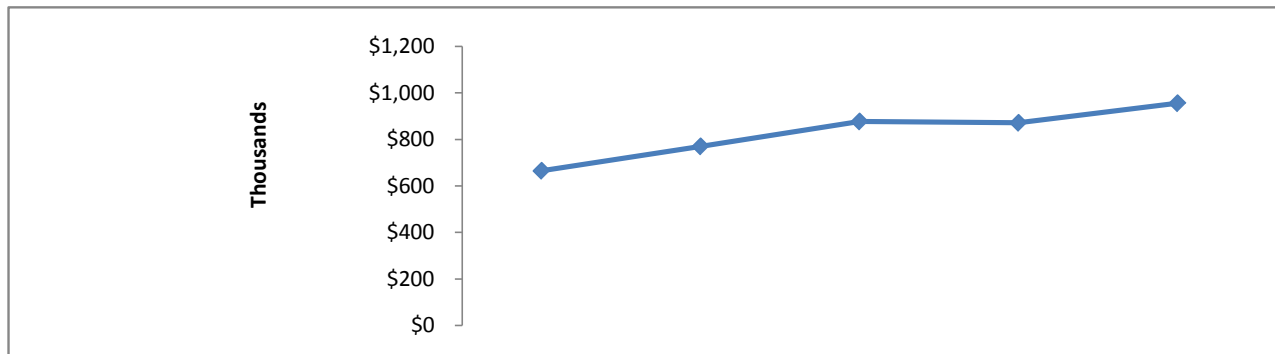
ADMINISTRATION DEPARTMENT

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

Operational Functions

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

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Actual	Budget	Projected	Adopted
					Budget
Expenditures					
Salaries	388,629	460,265	525,478	528,800	579,552
Benefits	150,348	161,660	206,137	199,235	224,357
Contractual Services	115,668	140,692	135,660	133,522	141,990
Supplies	10,624	7,563	10,000	10,000	10,000
Total Administration Department	665,269	770,180	877,275	871,557	955,899



Personnel *

Full-time Personnel: **

City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant City Administrator	0.00	0.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	0.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Office Receptionist	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>
Total Full-time Personnel	4.00	4.00	5.00	5.50	5.50

Part-time Personnel:

Administrative Intern	<u>0.45</u>	<u>0.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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Total Full-Time Equivalent Personnel	4.45	4.27	5.00	5.50	5.50
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* All personnel numbers presented as Full-Time Equivalents (FTE).

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

ADMINISTRATION DEPARTMENT

Fiscal Year 2018 Administration Department Highlights

Staffing - The City added a Facilities Manager position, which is a shared employee with the Village of Oswego.

IT Vendor and Consortium - With Oswego, the City approved a shared information technology vendor and joined the GovITC consortium. The contract with the consortium vendor, Interdev, has been increased from 8 hours to 24 hours per week and went from approximately \$32,000 to roughly \$112,000 per year. The City was able to achieve a lower hourly rate with Interdev through a joint bid for IT services with Oswego. Additionally, the purpose of the consortium is to standardize processes and equipment, and to conduct joint purchasing. Rather than analyze and vet IT issues in-house, Yorkville will have the combined knowledge of several other cities and staff.

Fiscal Year 2019 Administration Department Goals & Objectives

- Staff will continue to work with Oswego and Montgomery on integrating shared services, training and equipment sharing.
- In 2017, Yorkville and Oswego engaged AECOM to conduct a feasibility study for Lake Michigan water supply via the DuPage Water Commission. This study was authorized a staff level after mutual discussions on the possibility that previous cost estimates for a Lake Michigan water supply were higher than the cost estimates Bartlett is estimating. Bartlett is currently transitioning from Elgin/Fox River water supply to Lake Michigan water supply through the DuPage Water Commission. A supplemental route study will be conducted this year between Oswego and AECOM. The purpose of the route study is to have a tighter cost estimate for the long transmission mains needed between the DuPage Water Commission, Oswego, and Yorkville. Yorkville believes that there is value in having more analysis of the potential transmission main routes and a tighter cost estimate and will be contributing financially to this route study.
- The City has made several steps forward with positive recruitment in manufacturing and industrial development. Some of those steps include the approval of the Enterprise Zone for the Eldamain project area. Staff also maintains a close relationship with Metra and BNSF as the area on the BNSF tracks heading west toward Eldamain Road continues to be studied for passenger rail service. Staff is also investigating the BNSF Site Certification process. That allows the future industrial/manufacturing area to be set-up for future BNSF service with approvals already on the rail. Staff is continuing to support Wrigley anticipating a roll-out of a future expansion.
- In terms of public relations, staff is currently finalizing the results of the City-wide service survey. The results are expected to be presented to City Council in summer 2018. Staff has also initiated an e-blast weekly newsletter that residents can subscribe to and is also available on our City website. In the spring of 2017, the City Council held its first “Coffee with the Council” at the Farmers Market. This event was very well received and we plan to continue it several times in 2018. These informal conversations over coffee between elected officials and the public promote community engagement in a relaxed setting. In the fall, the City will also participate in the national effort of “Coffee with a Cop” which began in 2016.

ADMINISTRATION DEPARTMENT

Administration Department Performance Metrics

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
<i>City Clerk's Office</i>					
Ordinances Approved	79	79	61	79	77
Resolutions Approved	25	34	20	36	39
# of FOIA requests completed	89	79	105	94	108
% of FOIAs responded to within statutory time requirement	100%	100%	100%	100%	100%

Administration Department Expenditure by Category



United City of Yorkville

General Fund

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ADMINISTRATION

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Salaries						
01-110-50-00-5001	SALARIES - MAYOR	9,735	10,175	11,000	10,300	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMMISIONER	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	6,935	7,440	9,000	7,500	8,000
01-110-50-00-5004	SALARIES - CITY TREASURER	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5005	SALARIES - ALDERMAN	48,690	46,465	52,000	49,000	52,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	317,586	389,175	450,978	460,000	506,552
01-110-50-00-5015	PART-TIME SALARIES	3,683	4,984	-	-	-
01-110-50-00-5020	OVERTIME	-	26	500	-	-
	Total: Salaries	\$388,629	\$460,265	\$525,478	\$528,800	\$579,552
Benefits						
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	36,387	41,833	49,506	49,506	54,119
01-110-52-00-5214	FICA CONTRIBUTION	25,422	30,324	36,665	36,000	40,339
01-110-52-00-5216	GROUP HEALTH INSURANCE	81,297	82,328	111,978	104,948	120,465
01-110-52-00-5222	GROUP LIFE INSURANCE	491	492	557	675	451
01-110-52-00-5223	DENTAL INSURANCE	5,516	5,924	6,612	7,145	7,853
01-110-52-00-5224	VISION INSURANCE	721	759	819	961	1,130
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	489	-	-	-	-
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	4	-	-	-	-
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	(40)	-	-	-	-
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	61	-	-	-	-
	Total: Benefits	\$150,348	\$161,660	\$206,137	\$199,235	\$224,357
Contractual Services						
01-110-54-00-5410	TUITION REIMBURSEMENT	3,216	8,040	12,000	7,500	13,000
01-110-54-00-5412	TRAINING & CONFERENCES	5,440	11,051	20,800	20,800	17,000
	<i>Includes add'l \$5,000 for Leadership Training</i>					
01-110-54-00-5415	TRAVEL & LODGING	8,241	12,097	9,000	9,000	9,000
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	4,568
	<i>4 New Computers</i>					
01-110-54-00-5426	PUBLISHING & ADVERTISING	1,262	6,219	5,000	5,000	5,000
01-110-54-00-5430	PRINTING & DUPLICATING	2,890	2,376	4,000	4,000	3,250
01-110-54-00-5440	TELECOMMUNICATIONS	13,620	15,623	16,000	18,500	19,000
01-110-54-00-5448	FILING FEES	49	212	500	250	500
01-110-54-00-5451	CODIFICATION	12,002	1,579	5,000	5,000	5,000
01-110-54-00-5452	POSTAGE & SHIPPING	2,418	1,297	3,500	2,500	3,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	15,869	16,251	17,000	17,000	17,000

United City of Yorkville
General Fund

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ADMINISTRATION

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
01-110-54-00-5462	PROFESSIONAL SERVICES	18,739	28,261	11,000	12,000	12,000
01-110-54-00-5480	UTILITIES	14,862	16,959	16,960	18,500	19,610
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,224	2,102	2,400	2,150	2,400
01-110-54-00-5488	OFFICE CLEANING	14,836	18,625	12,500	11,322	11,662
	Total: Contractual Services	\$115,668	\$140,692	\$135,660	\$133,522	\$141,990
Supplies						
01-110-56-00-5610	OFFICE SUPPLIES	10,624	7,563	10,000	10,000	10,000
	Total: Supplies	\$10,624	\$7,563	\$10,000	\$10,000	\$10,000
	Total: ADMINISTRATION	<u>\$665,269</u>	<u>\$770,180</u>	<u>\$877,275</u>	<u>\$871,557</u>	<u>\$955,899</u>

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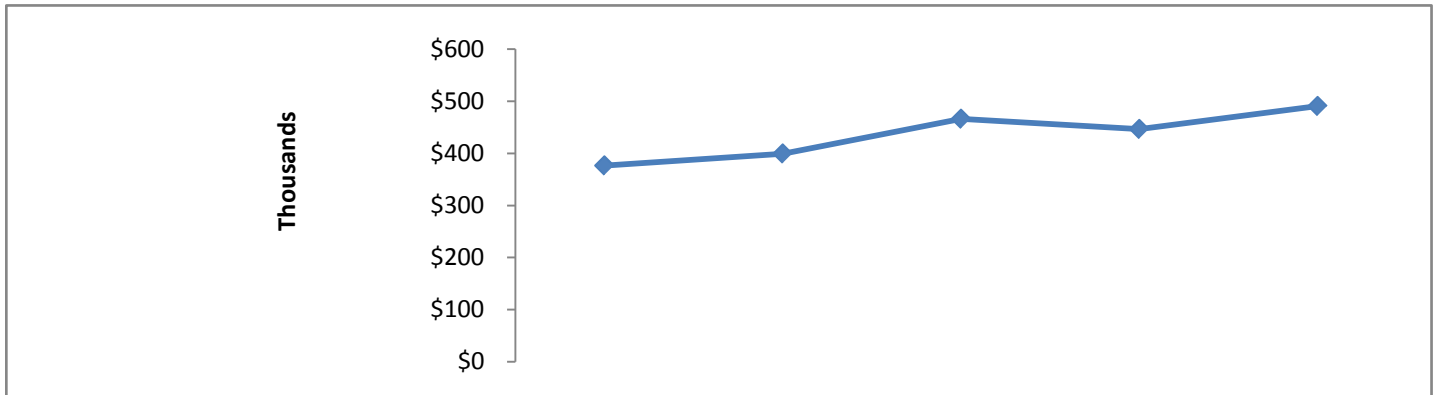
FINANCE DEPARTMENT

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

Operational Functions

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Expenditures					
Salaries	218,467	234,874	252,079	252,079	272,370
Benefits	75,570	78,103	115,958	105,375	119,623
Contractual Services	79,872	83,934	95,420	86,400	95,936
Supplies	2,650	2,528	2,700	2,700	2,700
Total Finance Department	376,559	399,439	466,157	446,554	490,629



Personnel *

Full-time Personnel: **

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

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

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

FINANCE DEPARTMENT

Fiscal Year 2018 Finance Department Highlights

Bond Rating - In September, Fitch Ratings affirmed the City's bond rating at AA-. Standard & Poor's current bond rating for the City is AA.

GFOA CAFR Award - The City was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada for the 7th consecutive year.

Fiscal Year 2019 Finance Department Goals & Objectives

- Oversee the implementation of the City's budget as well as continue to evaluate and initiate cost control ideas and programs.
- Continue to achieve the Government Finance Officers Certificate of Achievement for Excellence in Financial Reporting.
- Work in conjunction with the City's Financial Advisor to identify existing debt issuances for potential refunding, yielding savings in excess of 3%.
- Continue to utilize the City's credit card program to generate cost sharing revenue for the City. Over the last four fiscal years the credit card program has generated over \$56,000 in rebate revenue.

Finance Department Performance Metrics

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
<i>Financial Reporting</i>	Actual	Actual	Actual	Actual	Actual
Receive GFOA CAFR Award	Yes	Yes	Yes	Yes	TBD
Number of CAFR Award Comments	5	3	3	4	TBD
Number of Auditor Mgmt Comments	2	1	0	0	TBD
<i>Finance Department Operations</i>					
Checks Processed - Accounts Payable		3,042	2,899	3,063	3,142
Total \$ Amount of Accounts Payable Processing		\$ 17,161,933	\$ 17,767,245	\$ 20,397,654	\$ 19,843,528
Invoices Processed - Accounts Receivable		148	203	131	145
Total \$ Amount of Accounts Receivable Processing		\$ 2,440,670	\$ 529,956	\$ 1,003,390	\$ 481,094

FINANCE DEPARTMENT

Finance Department Performance Metrics (continued)

Utility Billing Transactional Metrics

Number of Over-the-Counter Transactions (OTC)	18,207	12,930	10,612	9,119
Total \$ Amount Processed OTC	\$ 3,614,904	\$ 2,992,761	\$ 2,639,258	\$ 2,363,875
Number of Lockbox Transactions	9,051	11,493	10,177	9,651
Total \$ Amount Processed Lockbox	\$ 1,824,001	\$ 2,641,399	\$ 2,577,350	\$ 2,444,983
Number of MyGovHub Transactions	790	6,828	10,712	12,118
Total \$ Amount Processed MyGovHub	\$ 145,168	\$ 1,460,723	\$ 2,322,128	\$ 2,617,644
Number of RPPS Program Transactions	n/a	1,925	5,017	5,280
Total \$ Amount Processed RPPS Program	n/a	\$ 386,451	\$ 1,036,720	\$ 1,093,179

Finance Department Expenditure by Category



United City of Yorkville

General Fund

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FINANCE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Salaries						
01-120-50-00-5010	SALARIES & WAGES	218,467	234,874	252,079	252,079	272,370
	Total: Salaries	\$218,467	\$234,874	\$252,079	\$252,079	\$272,370
Benefits						
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,017	25,473	27,519	27,519	29,100
01-120-52-00-5214	FICA CONTRIBUTION	16,643	17,647	18,884	19,125	19,988
01-120-52-00-5216	GROUP HEALTH INSURANCE	28,500	28,337	62,533	52,370	64,390
01-120-52-00-5222	GROUP LIFE INSURANCE	368	334	334	334	246
01-120-52-00-5223	DENTAL INSURANCE	5,385	5,655	6,031	5,319	5,192
01-120-52-00-5224	VISION INSURANCE	657	657	657	708	707
	Total: Benefits	\$75,570	\$78,103	\$115,958	\$105,375	\$119,623
Contractual Services						
01-120-54-00-5412	TRAINING & CONFERENCES	3,167	2,911	3,500	3,500	3,500
01-120-54-00-5414	AUDITING SERVICES	33,000	34,000	35,420	29,000	33,200
01-120-54-00-5415	TRAVEL & LODGING	274	261	1,500	500	1,000
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK <i>3 New Computers</i>	-	-	-	-	2,836
01-120-54-00-5430	PRINTING & DUPLICATING	2,853	2,572	4,000	3,000	3,500
01-120-54-00-5440	TELECOMMUNICATIONS	1,153	1,150	1,200	1,200	1,250
01-120-54-00-5452	POSTAGE & SHIPPING	1,104	1,033	1,300	1,000	1,200
01-120-54-00-5460	DUES & SUBSCRIPTIONS	528	1,010	1,000	1,000	1,250
01-120-54-00-5462	PROFESSIONAL SERVICES	35,714	39,002	45,000	45,000	46,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	2,079	1,995	2,500	2,200	2,200
	Total: Contractual Services	\$79,872	\$83,934	\$95,420	\$86,400	\$95,936
Supplies						
01-120-56-00-5610	OFFICE SUPPLIES	2,650	2,528	2,700	2,700	2,700
	Total: Supplies	\$2,650	\$2,528	\$2,700	\$2,700	\$2,700
	Total: FINANCE	<u>\$376,559</u>	<u>\$399,439</u>	<u>\$466,157</u>	<u>\$446,554</u>	<u>\$490,629</u>

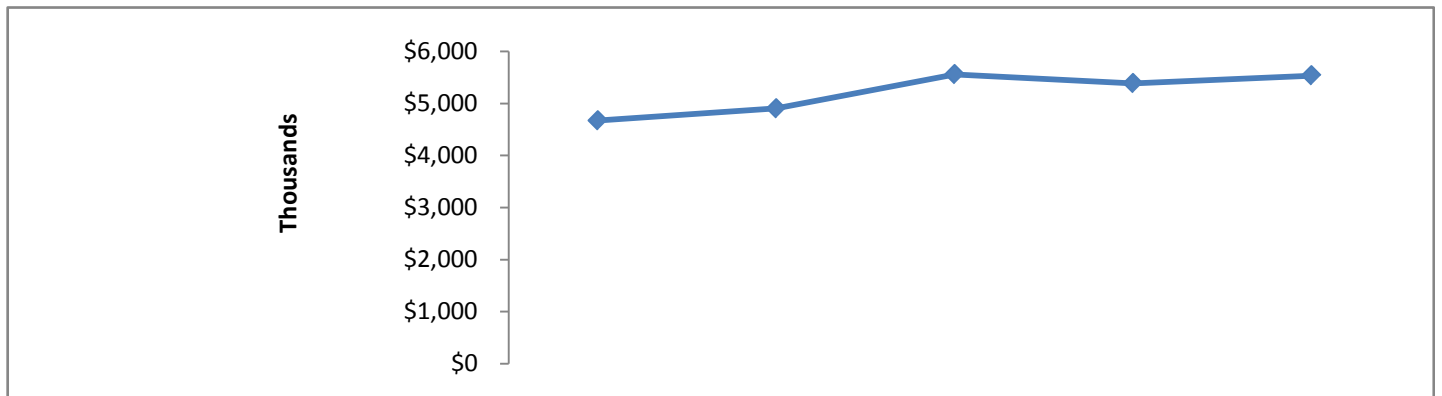
POLICE DEPARTMENT

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

Operational Functions

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Expenditures					
Salaries	2,659,975	2,780,763	2,974,162	2,946,009	3,151,723
Benefits	1,565,443	1,728,589	2,001,658	1,911,606	1,960,422
Contractual Services	349,348	297,858	447,697	406,442	296,620
Supplies	98,647	96,715	134,700	123,039	127,560
Total Police Department	4,673,413	4,903,925	5,558,217	5,387,096	5,536,325



POLICE DEPARTMENT

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Chief of Police	1.00	1.00	1.00	1.00	1.00
^ Deputy Chief of Police	2.00	2.00	2.00	2.00	2.00
^ Sergeants	5.00	6.00	6.00	6.00	6.00
^ Police Officers	21.00	20.00	21.00	21.00	21.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Record Clerks	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Full-time Personnel	32.00	32.00	33.00	33.00	33.00
^ <i>sworn</i>	<i>29.00</i>	<i>29.00</i>	<i>30.00</i>	<i>30.00</i>	<i>30.00</i>
Part-time Personnel:					
^ Police Officers	0.28	0.20	0.48	0.22	0.36
^ Evidence Custodian	0.13	0.09	0.36	0.14	0.24
Community Service Officers	0.50	0.52	0.58	0.20	0.48
Record Clerks	0.34	0.69	0.74	0.59	0.63
Crossing Guards	<u>0.34</u>	<u>0.34</u>	<u>0.36</u>	<u>0.38</u>	<u>0.38</u>
Total Part-Time Personnel	1.59	1.84	2.52	1.53	2.09
^ <i>sworn</i>	<i>0.41</i>	<i>0.29</i>	<i>0.84</i>	<i>0.36</i>	<i>0.60</i>
Total Full-Time Equivalent Personnel	33.59	33.84	35.52	34.53	35.09
* <i>Total sworn</i>	<i>29.41</i>	<i>29.29</i>	<i>30.84</i>	<i>30.36</i>	<i>30.60</i>

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

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

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

POLICE DEPARTMENT

Fiscal Year 2018 Police Department Highlights

Vehicle Additions - Added three police squad vehicles to the fleet, pursuant to vehicle replacement schedule

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

Fiscal Year 2019 Police Department Goals & Objectives

- Purchase and install new in-car cameras for police vehicles; camera data stored on a dedicated server
- Continue to add additional police vehicles to the fleet, pursuant to the vehicle replacement schedule

Police Department Expenditure by Category



United City of Yorkville

General Fund

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POLICE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Salaries						
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,585,447	1,542,800	1,660,659	1,655,000	1,775,116
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	341,359	351,000	370,238	366,000	385,551
01-210-50-00-5012	SALARIES - SERGEANTS	447,154	577,455	593,259	593,259	616,592
01-210-50-00-5013	SALARIES - POLICE CLERKS	132,096	136,050	147,006	153,750	169,464
01-210-50-00-5014	SALARIES - CROSSING GUARD	22,945	23,437	22,000	22,000	24,000
01-210-50-00-5015	PART-TIME SALARIES	43,667	50,180	70,000	45,000	70,000
01-210-50-00-5020	OVERTIME	87,307	99,841	111,000	111,000	111,000
	Total: Salaries	\$2,659,975	\$2,780,763	\$2,974,162	\$2,946,009	\$3,151,723
Benefits						
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	14,283	14,661	16,048	16,500	18,105
01-210-52-00-5213	EMPLOYER CONTRI - POLICE PENSION <i>Police Pension Portion of P-Tax Levy</i>	722,940	825,413	966,211	966,211	963,361
01-210-52-00-5214	FICA CONTRIBUTION	195,360	204,346	221,572	218,000	234,853
01-210-52-00-5216	GROUP HEALTH INSURANCE	576,302	626,179	734,805	651,856	686,289
01-210-52-00-5222	GROUP LIFE INSURANCE	3,817	3,416	3,514	4,125	2,619
01-210-52-00-5223	DENTAL INSURANCE	46,802	48,646	53,189	48,269	48,434
01-210-52-00-5224	VISION INSURANCE	5,939	5,928	6,319	6,645	6,761
	Total: Benefits	\$1,565,443	\$1,728,589	\$2,001,658	\$1,911,606	\$1,960,422
Contractual Services						
01-210-54-00-5410	TUITION REIMBURSEMENT	3,216	9,832	21,547	8,442	15,000
01-210-54-00-5411	POLICE COMMISSION <i>Increased for Triennially Sgt's Testing</i>	996	3,198	15,000	15,000	4,000
01-210-54-00-5412	TRAINING & CONFERENCE	7,879	12,433	21,000	21,000	21,000
01-210-54-00-5415	TRAVEL & LODGING	2,671	1,253	10,000	7,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Police Chargeback to Veh & Equip Fund</i>	174,263	97,459	167,600	150,656	31,450
01-210-54-00-5424	COMPUTER RELACEMENT CHARGEBACK <i>10 New Computers</i>	-	-	-	-	9,358
01-210-54-00-5426	PUBLISHING & ADVERTISING	-	395	200	-	-
01-210-54-00-5430	PRINTING & DUPLICATING	4,863	7,931	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS <i>Includes Wireless Card Service for MDT's</i>	29,512	35,130	36,500	36,500	36,500
01-210-54-00-5452	POSTAGE & SHIPPING	980	1,129	1,600	1,200	1,600
01-210-54-00-5460	DUES & SUBSCRIPTIONS <i>Includes SRT, Mobile Command Unit, Major Crimes Task Force & NEMRT Dues</i>	1,990	9,100	3,750	5,300	5,300
01-210-54-00-5462	PROFESSIONAL SERVICES <i>Lexipol maint & Scheduling software</i>	16,861	21,923	31,000	30,000	30,000

United City of Yorkville

General Fund

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POLICE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
01-210-54-00-5466	LEGAL SERVICES	-	-	5,000	-	-
01-210-54-00-5467	ADJUDICATION SERVICES	16,684	18,560	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD LIVE SCAN	16,921	12,489	19,500	19,500	19,500
01-210-54-00-5472	KENDALL CO. JUVE PROBATION	2,894	3,239	4,000	4,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	6,660	7,000	6,660	7,000
01-210-54-00-5485	RENTAL & LEASE PURCHASE	5,903	6,010	7,000	5,362	5,750
01-210-54-00-5488	OFFICE CLEANING	-	-	12,500	11,322	11,662
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	57,055	51,117	60,000	60,000	60,000
Total:	Contractual Services	\$349,348	\$297,858	\$447,697	\$406,442	\$296,620
Supplies						
01-210-56-00-5600	WEARING APPAREL	12,562	10,641	23,000	15,000	15,000
01-210-56-00-5610	OFFICE SUPPLIES	2,299	1,883	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	14,123	9,123	10,000	16,000	16,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	5,473	5,961	12,000	12,500	12,500
01-210-56-00-5640	REPAIR & MAINTENANCE	302	604	3,000	-	-
01-210-56-00-5650	COMMUNITY SERVICES	300	1,012	2,000	1,039	1,500
01-210-56-00-5690	BALLISTIC VESTS	5,281	4,636	6,000	6,000	6,000
	<i>Partially Reimbursable - DOJ Vest Grant</i>					
01-210-56-00-5695	GASOLINE	58,009	54,933	64,200	58,000	62,060
01-210-56-00-5696	AMMUNITION	298	7,922	10,000	10,000	10,000
Total:	Supplies	\$98,647	\$96,715	\$134,700	\$123,039	\$127,560
Total: POLICE DEPARTMENT		<u>\$4,673,413</u>	<u>\$4,903,925</u>	<u>\$5,558,217</u>	<u>\$5,387,096</u>	<u>\$5,536,325</u>

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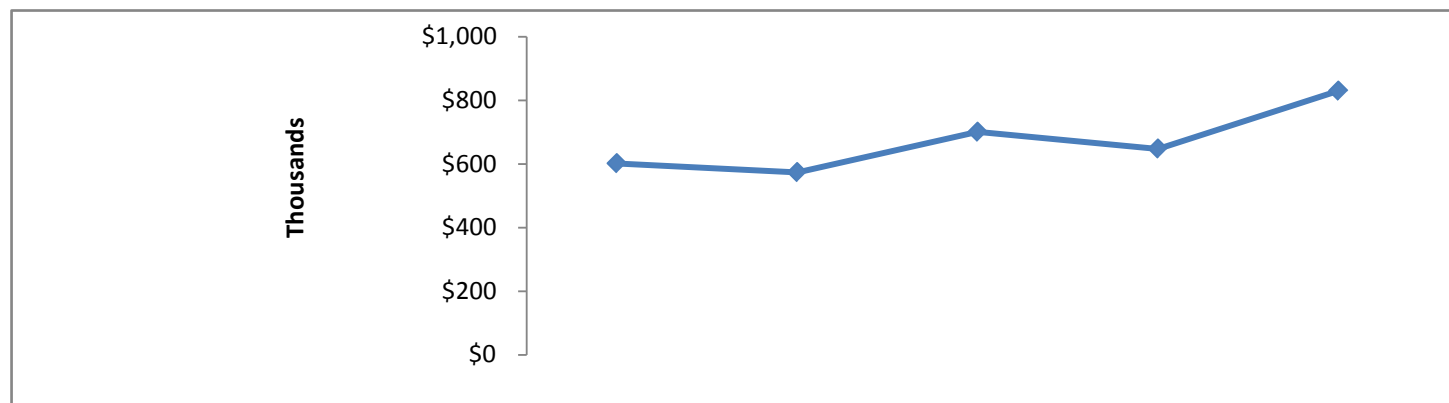
COMMUNITY DEVELOPMENT

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

Operational Functions

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Expenditures					
Salaries	339,512	374,208	457,067	435,000	488,585
Benefits	150,738	138,585	177,490	150,301	179,347
Contractual Services	102,815	49,929	51,900	48,950	153,174
Supplies	8,877	11,236	14,190	13,640	8,540
Total Community Development Dept	601,942	573,958	700,647	647,891	829,646



Personnel *

Full-time Personnel: **

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

COMMUNITY DEVELOPMENT

Personnel * (continued)	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Part-time Personnel:					
Inspectors	0.50	1.16	0.96	0.56	0.96
Office Assistant	0.00	0.00	0.00	0.00	0.48
Planning Intern	<u>0.00</u>	<u>0.09</u>	<u>0.48</u>	<u>0.21</u>	<u>0.48</u>
Total Part-Time Personnel	0.50	1.25	1.44	0.77	1.92
Total Full-Time Equivalent Personnel	4.50	5.25	6.44	5.77	6.92

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

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

Fiscal Year 2018 Community Development Department Highlights

Downtown Overlay District - In November 2017, the City Council approved a contract with Farr Associates to prepare a Downtown Overlay District Streetscape Master Plan with Formed Based Codes for Yorkville. The plan will establish goals, objectives, implementation strategies, design, and development guidelines to implement the vision of the City's downtown core. The streetscape master plan component is intended to allow flexibility for the aesthetics of the various downtown corridors (IL Route 47, Van Emmon Street, Hydraulic Street and Main Street), while the form-based code is meant to encourage compatibility with the character of the area without stifling the creativity of designers. Farr Associates have started on a preliminary draft and are expected to complete the plan for City Council review and approval in later summer/early fall 2018.

Casey's Gas Station – In September 2017, the City Council approved the annexation, rezoning, special use and final plat for a new Casey's gas station and convenience store at the intersection of US 34 and McHugh Road. The 1.5-acre site will consist of an eight (8) pump gas station and a 4,600 square foot convenience store. Construction on the project began in April 2018 and is expected to open in late summer 2018.

Holiday Inn – In 2017, the City Council approved an incentive agreement for the construction of a new four-story Holiday Inn hotel building with a banquet facility within the Kendall Crossing development. Construction on the approximately 54,000 square foot hotel, which will have about 90 rooms for guests, an indoor pool and a connected 12,000 square foot banquet facility, began in November 2017 and is expected to be finished by December 2019 and open to the public no later than March 2020.

Downtown Wayfinding Signage – On December 12, 2017, the City Council awarded a contract to Michaels' Sign Company of Racine, Wisconsin for the fabrication and installation of eight (8) pole-mounted wayfinding and directional signs within the downtown and two (2) ground mounted kiosks. The wayfinding signage, located throughout the city's downtown, will provide a cohesiveness to the aesthetics of the downtown as well as guide pedestrian and vehicular traffic to local destinations. The signs are expected to be installed in the summer of 2018.

Cedarhurst Living – On February 28, 2017, the City Council approved a new two-story assisted living with memory care facility, located on approximately 6.7-acres of vacant land at the northeast corner of US 34 (Veterans Parkway) and Cannonball Trail in Yorkville. This new facility is scheduled to open in the Fall of 2018.

BUILD Program – On September 13, 2016, the City Council voted to extend the innovative residential construction incentive program, Buyers of Undeveloped Infill Lot Discount (BUILD), for another year to continue to spur new single-family detached home starts in Yorkville. The program reduces the price of permit fees, allows the builder to delay the payment of permit fees until issuance of the final certificate of occupancy, and rebates a portion of the building permit fees to the new homeowner up to \$10,000.00. Since its original approval of the program in 2012 until its termination on December 31, 2017, there have been 428 BUILD Program permits issued.

COMMUNITY DEVELOPMENT

Fiscal Year 2019 Community Development Department Goals & Objectives

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

Community Development Department Performance Metrics

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
<u>Types of Permits Issued</u>	Actual	Actual	Actual	Actual	Actual
Single Family - Detached	25	4	14	55	95
% Change	-26.47%	-84.00%	250.00%	292.86%	72.73%
BUILD Program	48	67	84	104	71
% Change	6.67%	39.58%	25.37%	23.81%	-31.73%
Commercial	120	112	136	125	167
% Change	-9.09%	-6.67%	21.43%	-8.09%	33.60%
Miscellaneous	381	393	447	587	621
% Change	-0.26%	3.15%	13.74%	31.32%	5.79%

Community Development Department Performance Metrics (continued)

Total Permits Issued	574	576	684	871	1,003
% Change	-3.71%	0.32%	18.87%	27.32%	15.15%
Construction Costs	\$ 19,422,489	\$ 54,764,327	\$ 22,745,981	\$ 38,778,983	\$ 75,816,094
% Change	0.02%	181.96%	-58.47%	70.49%	95.51%
Permit Fees	\$ 967,625	\$ 1,189,540	\$ 1,283,317	\$ 1,972,943	\$ 3,160,745
% Change	-10.81%	22.93%	7.88%	53.74%	60.20%

Community Development Department Expenditure by Category



United City of Yorkville

General Fund

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COMMUNITY DEVELOPMENT

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Salaries						
01-220-50-00-5010	SALARIES & WAGES	321,278	331,861	409,067	411,000	440,585
01-220-50-00-5015	PART-TIME SALARIES	18,234	42,347	48,000	24,000	48,000
	<i>PT Inspector/Office Assistant/Intern</i>					
	Total: Salaries	\$339,512	\$374,208	\$457,067	\$435,000	\$488,585
Benefits						
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	34,748	35,454	44,657	44,657	47,071
01-220-52-00-5214	FICA CONTRIBUTION	24,811	27,585	34,320	32,500	36,504
01-220-52-00-5216	GROUP HEALTH INSURANCE	84,090	69,889	90,525	66,291	88,827
01-220-52-00-5222	GROUP LIFE INSURANCE	491	401	557	491	393
01-220-52-00-5223	DENTAL INSURANCE	5,866	4,669	6,612	5,590	5,706
01-220-52-00-5224	VISION INSURANCE	732	587	819	772	846
	Total: Benefits	\$150,738	\$138,585	\$177,490	\$150,301	\$179,347
Contractual Services						
01-220-54-00-5412	TRAINING & CONFERENCES	3,789	1,537	6,800	5,200	7,300
01-220-54-00-5415	TRAVEL & LODGING	5,316	219	6,500	6,500	6,500
01-220-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	40,000
01-220-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	3,624
	<i>4 New Computers</i>					
01-220-54-00-5426	PUBLISHING & ADVERTISING	2,450	3,659	2,500	2,500	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	1,286	883	2,000	1,500	1,500
01-220-54-00-5440	TELECOMMUNICATIONS	3,011	4,008	3,500	4,000	4,000
01-220-54-00-5452	POSTAGE & SHIPPING	610	535	2,500	1,000	1,000
01-220-54-00-5459	INSPECTIONS	455	595	5,000	5,000	5,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	1,570	2,222	2,100	2,100	2,100
01-220-54-00-5462	PROFESSIONAL SERVICES	81,028	33,139	18,000	18,000	76,500
	<i>Includes \$50,000 for Subdivision Control Ord</i>					
01-220-54-00-5485	RENTAL & LEASE PURCHASE	3,300	3,132	3,000	3,150	3,150
	Total: Contractual Services	\$102,815	\$49,929	\$51,900	\$48,950	\$153,174
Supplies						
01-220-56-00-5610	OFFICE SUPPLIES	2,862	1,742	1,500	1,500	1,500
01-220-56-00-5620	OPERATING SUPPLIES	3,848	4,575	4,200	4,200	3,000
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	857	2,985	5,100	5,100	1,000
01-220-56-00-5645	BOOKS & PUBLICATIONS	508	254	1,250	700	750
01-220-56-00-5695	GASOLINE	802	1,680	2,140	2,140	2,290
	Total: Supplies	\$8,877	\$11,236	\$14,190	\$13,640	\$8,540
	Total: COMMUNITY DEVELOPMENT	<u>\$601,942</u>	<u>\$573,958</u>	<u>\$700,647</u>	<u>\$647,891</u>	<u>\$829,646</u>

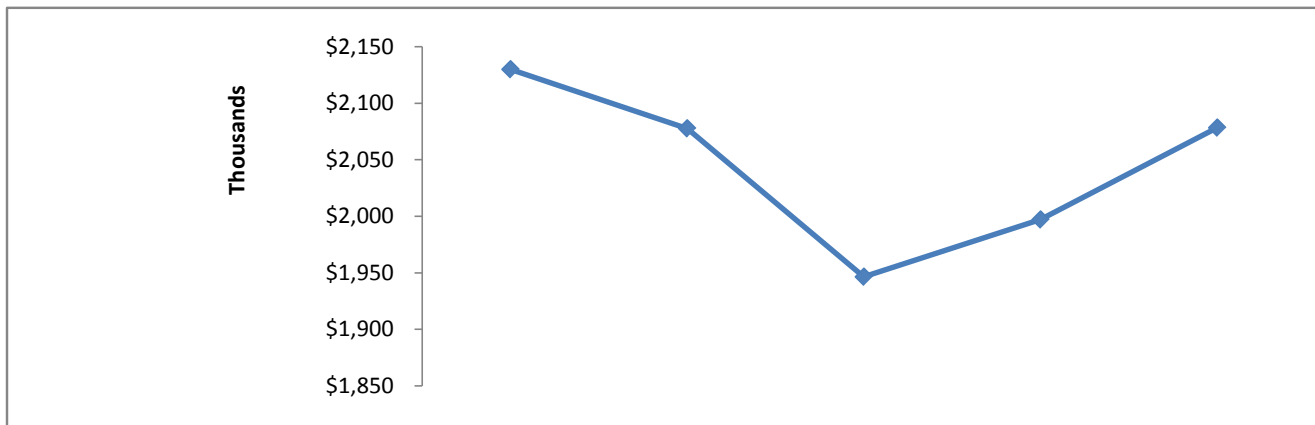
PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

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

Operational Functions

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Expenditures					
Salaries	345,777	362,054	382,325	396,100	408,909
Benefits	178,885	196,446	214,046	200,756	197,100
Contractual Services	1,537,504	1,450,218	1,242,124	1,289,737	1,304,948
Supplies	67,617	68,784	107,763	110,263	167,198
Total Public Works Department	2,129,783	2,077,502	1,946,258	1,996,856	2,078,155



Personnel *

Full-time Personnel: **

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

Part-time Personnel:

Seasonal Worker	0.39	0.57	0.96	0.43	0.96
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Total Full-Time Equivalent Personnel	5.72	5.90	6.29	5.76	6.29
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* All personnel numbers presented as Full-Time Equivalents (FTE).

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

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

PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

Public Works - Street Operations Department Expenditures

Expenditures

Salaries	345,777	362,054	382,325	396,100	408,909
Benefits	178,885	196,446	214,046	200,756	197,100
Contractual Services	297,804	148,823	203,124	147,087	130,721
Supplies	67,617	68,784	107,763	110,263	167,198
Total Streets Department	890,083	776,107	907,258	854,206	903,928

Public Works - Health & Sanitation Department Expenditures

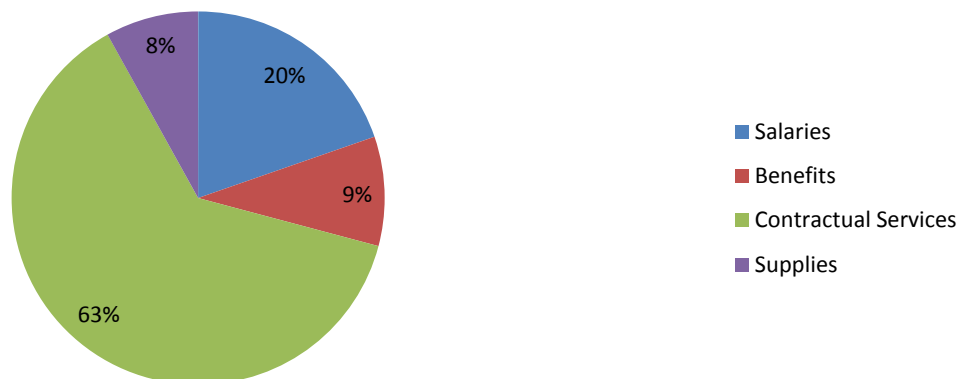
Expenditures

Contractual Services	1,239,700	1,301,395	1,039,000	1,142,650	1,174,227
Total Health & Sanitation Department	1,239,700	1,301,395	1,039,000	1,142,650	1,174,227

Public Works - Streets & Sanitation Department Performance Metrics

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual
<u>Number of Refuse Accounts</u>	<u>5,408</u>	<u>5,430</u>	<u>5,536</u>	<u>5,660</u>	<u>5,751</u>
<i>Regular</i>	4,692	4,737	4,810	4,924	4,990
<i>Senior</i>	704	675	709	721	736
<i>Senior Circuit Breaker</i>	12	18	17	15	25

Public Works - Streets & Sanitation Department Expenditure by Category



United City of Yorkville

General Fund

410

PUBLIC WORKS - STREET OPERATIONS

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Salaries						
01-410-50-00-5010	SALARIES & WAGES	329,967	339,927	355,725	357,500	382,309
01-410-50-00-5015	PART-TIME SALARIES	7,709	8,455	11,600	11,600	11,600
	<i>3 Seasonal Workers</i>					
01-410-50-00-5020	OVERTIME	8,101	13,672	15,000	27,000	15,000
	Total: Salaries	\$345,777	\$362,054	\$382,325	\$396,100	\$408,909
Benefits						
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	36,546	37,768	40,471	41,000	42,448
01-410-52-00-5214	FICA CONTRIBUTION	25,567	26,608	28,250	29,000	30,161
01-410-52-00-5216	GROUP HEALTH INSURANCE	106,676	121,383	134,171	121,269	115,626
01-410-52-00-5222	GROUP LIFE INSURANCE	645	610	594	594	437
01-410-52-00-5223	DENTAL INSURANCE	8,406	9,010	9,461	7,827	7,363
01-410-52-00-5224	VISION INSURANCE	1,045	1,067	1,099	1,066	1,065
	Total: Benefits	\$178,885	\$196,446	\$214,046	\$200,756	\$197,100
Contractual Services						
01-410-54-00-5412	TRAINING & CONFERENCES	6,514	2,895	3,000	3,000	3,000
01-410-54-00-5415	TRAVEL & LODGING	-	1,157	2,000	2,000	2,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	194,379	63,626	75,965	38,831	-
	<i>Street Ops Chargeback to Veh & Equip Fund</i>					
01-410-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	1,523
	<i>2 New Computers</i>					
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	23,108	18,871	25,000	20,000	20,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,449	2,751	3,000	3,500	3,500
01-410-54-00-5455	MOSQUITO CONTROL	7,002	7,142	7,142	7,142	7,499
01-410-54-00-5458	TREE & STUMP REMOVAL	8,225	8,980	20,000	10,000	15,000
01-410-54-00-5462	PROFESSIONAL SERVICES	3,906	6,428	3,500	3,500	4,000
01-410-54-00-5482	STREET LIGHTING	3,296	426	750	450	9,000
	<i>One Month prorated - remainder to MFT Fund</i>					
01-410-54-00-5483	JULIE SERVICES	-	-	-	-	3,000
	<i>Allocated between Streets, Water & Sewer</i>					
01-410-54-00-5485	RENTAL & LEASE PURCHASE	793	6,162	3,600	2,500	6,000
	<i>Increase due to Sidewalk Grinding Rental</i>					
01-410-54-00-5488	OFFICE CLEANING	-	-	4,167	1,164	1,199
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	48,132	30,385	55,000	55,000	55,000
	Total: Contractual Services	\$297,804	\$148,823	\$203,124	\$147,087	\$130,721

United City of Yorkville

General Fund

410

PUBLIC WORKS - STREET OPERATIONS

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Supplies						
01-410-56-00-5600	WEARING APPAREL	5,043	4,620	4,863	4,863	5,100
01-410-56-00-5619	SIGNS	-	-	-	-	15,000
	<i>Moved to MFT Fund</i>					
01-410-56-00-5620	OPERATING SUPPLIES	8,828	5,287	20,500	25,000	10,000
01-410-56-00-5626	HANGING BASKETS	-	-	2,000	-	-
	<i>Moved to CW Capital Fund</i>					
01-410-56-00-5628	VEHICLE MAINTENACE SUPPLIES	15,265	27,441	34,000	34,000	30,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	3,415	3,270	5,000	5,000	6,000
01-410-56-00-5632	ASPHALT PATCHING	-	-	-	-	35,000
	<i>Moved to MFT Fund</i>					
01-410-56-00-5640	REPAIR & MAINTENANCE	20,580	12,775	20,000	20,000	25,000
01-410-56-00-5642	STREET LIGHTING SUPPLIES	-	-	-	-	17,000
01-410-56-00-5665	JULIE SUPPLIES	-	-	-	-	1,200
01-410-56-00-5695	GASOLINE	14,486	15,391	21,400	21,400	22,898
Total:	Supplies	\$67,617	\$68,784	\$107,763	\$110,263	\$167,198
	Total: STREET OPERATIONS	<u>\$890,083</u>	<u>\$776,107</u>	<u>\$907,258</u>	<u>\$854,206</u>	<u>\$903,928</u>

United City of Yorkville **General Fund**

540

PUBLIC WORKS - HEALTH AND SANITATION

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	33,486	35,103	33,000	31,306	32,089
01-540-54-00-5442	GARBAGE SERVICES	1,201,414	1,262,212	1,000,000	1,107,504	1,137,138
01-540-54-00-5443	LEAF PICKUP	4,800	4,080	6,000	3,840	5,000
Total:	Contractual Services	\$1,239,700	\$1,301,395	\$1,039,000	\$1,142,650	\$1,174,227
	Total: HEALTH AND SANITATION	<u>\$1,239,700</u>	<u>\$1,301,395</u>	<u>\$1,039,000</u>	<u>\$1,142,650</u>	<u>\$1,174,227</u>

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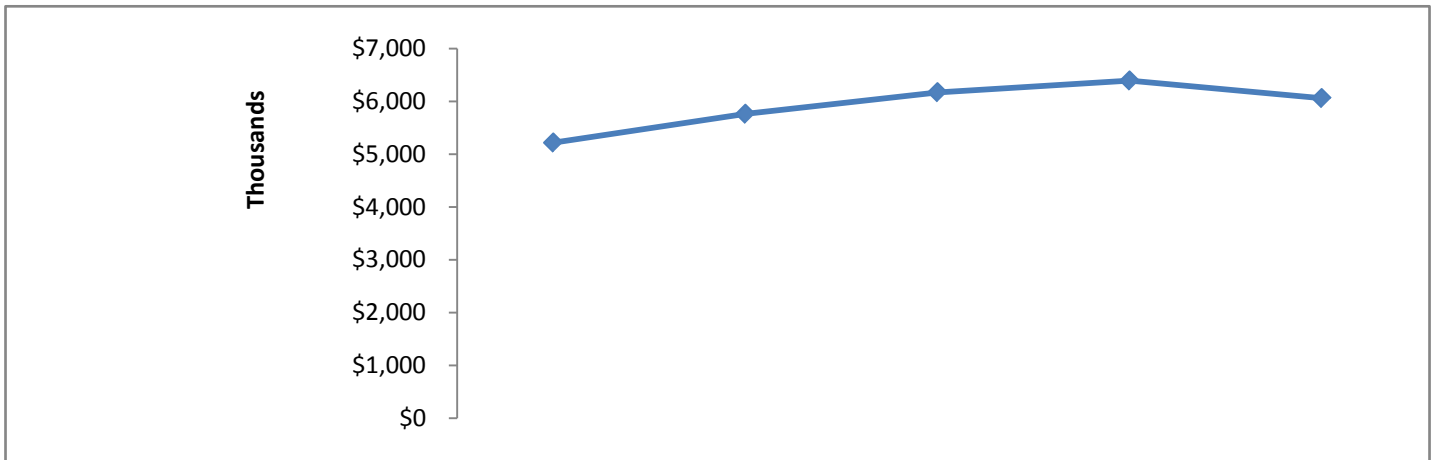
ADMINISTRATIVE SERVICES DEPARTMENT

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

Administrative Services Cost Centers

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Expenditures					
Salaries	6,129	800	26,964	17,440	500
Benefits	326,795	331,679	371,211	336,369	375,608
Contractual Services	2,408,252	2,770,751	2,822,006	2,995,870	2,945,232
Supplies	27,873	11,106	5,000	15,000	15,000
Other Financing Uses	2,448,123	2,649,065	2,948,210	3,030,682	2,725,186
Total Administrative Services Department	5,217,172	5,763,401	6,173,391	6,395,361	6,061,526



United City of Yorkville

General Fund

640

ADMINISTRATIVE SERVICES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Salaries						
01-640-50-00-5016	SALARIES - SPECIAL CENSUS	-	-	26,464	16,740	-
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	6,129	800	500	700	500
	Total: Salaries	\$6,129	\$800	\$26,964	\$17,440	\$500
Benefits						
01-640-52-00-5214	FICA CONTRIBUTION-SPECIAL CENSUS	-	-	-	1,281	-
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	18,460	11,298	20,000	10,527	20,000
01-640-52-00-5231	LIABILITY INSURANCE	279,135	286,792	308,503	295,955	313,712
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	27,988	33,255	42,101	27,999	41,367
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	1,052	260	530	530	449
01-640-52-00-5242	RETIREES - VISION INSURANCE	160	74	77	77	80
	Total: Benefits	\$326,795	\$331,679	\$371,211	\$336,369	\$375,608
Contractual Services						
01-640-54-00-5418	PURCHASING SERVICES <i>IGA with Village of Oswego</i>	-	5,187	50,000	51,863	53,419
01-640-54-00-5421	PPRT TAX REBATE	2,045	-	-	-	-
01-640-54-00-5423	IDOR ADMINISTRATION FEE <i>2% NHR Sales/BDD/Auto Rental; 0.5% Excise</i>	-	-	-	51,934	57,357
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	-	-	12,000	3,000	12,000
01-640-54-00-5428	UTILITY TAX REBATE <i>WM Wrigley Economic Incentive Agreement</i>	-	-	14,375	14,375	14,375
01-640-54-00-5432	FACILITY MANAGEMENT SERVICES <i>IGA with Village of Oswego</i>	-	-	35,000	6,000	50,000
01-640-54-00-5439	AMUSEMENT TAX REBATE <i>NCG Cinemas Economic Incentive Agreement</i>	60,628	61,613	64,000	62,000	60,000
01-640-54-00-5449	KENCOM <i>Includes New World Maint & Record Mgmt Fees</i>	72,679	74,842	78,584	119,559	110,958
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	50,875	117,691	160,280	210,000	136,000
01-640-54-00-5456	CORPORATE COUNSEL	88,017	102,825	120,000	105,000	110,000
01-640-54-00-5461	LITIGATION COUNSEL	166,659	211,454	120,000	200,000	120,000
01-640-54-00-5463	SPECIAL COUNSEL	19,767	4,815	25,000	10,000	20,000
01-640-54-00-5465	ENGINEERING SERVICES	368,071	350,899	390,000	390,000	390,000
01-640-54-00-5473	KENDALL AREA TRANSIT	23,550	23,550	25,000	23,550	25,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	86,054	92,765	85,000	92,000	92,000
01-640-54-00-5478	SPECIAL CENSUS	-	108,093	-	3,349	-
01-640-54-00-5481	HOTEL TAX REBATE <i>90% of Hotel Tax proceeds are Rebated</i>	72,375	65,166	76,500	72,000	72,000
01-640-54-00-5486	ECONOMIC DEVELOPMENT	47,564	160,359	114,100	145,725	145,000

United City of Yorkville

General Fund

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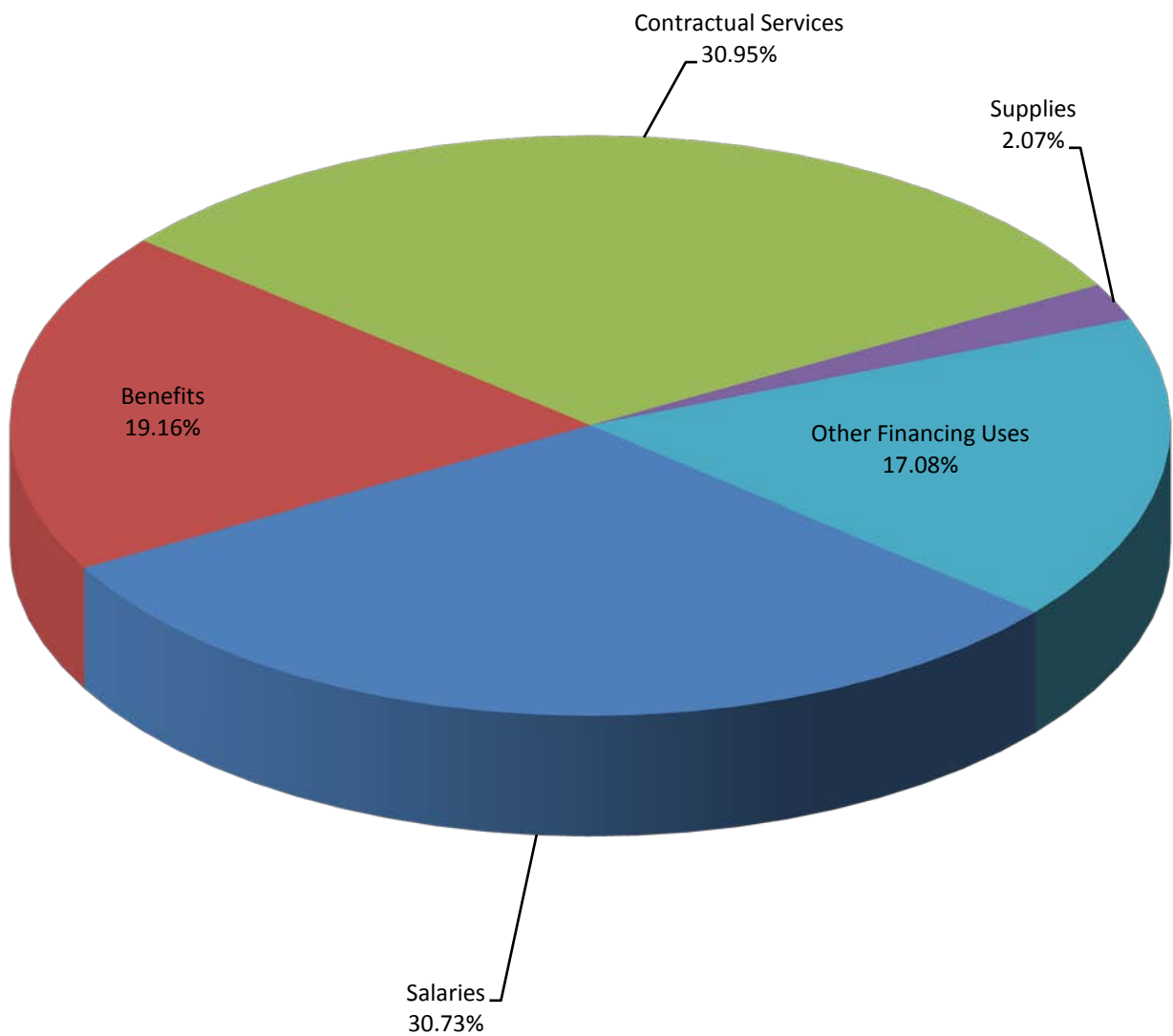
ADMINISTRATIVE SERVICES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,286	1,286	1,500	1,233	1,500
01-640-54-00-5492	SALES TAX REBATE	856,785	879,408	941,367	914,584	928,303
01-640-54-00-5493	BUSINESS DISTRICT REBATE	368,899	387,157	387,300	387,182	425,320
	<i>Kendall Marketplace, Countryside & Downtown</i>					
01-640-54-00-5494	ADMISSIONS TAX REBATE	121,799	122,007	120,000	130,766	120,000
	<i>100% Rebated - Raging Waves - expires FY 2022</i>					
01-640-54-00-5499	BAD DEBT	1,199	1,634	2,000	1,750	2,000
	<i>Refuse Portion of Utility Billing</i>					
Total:	Contractual Services	\$2,408,252	\$2,770,751	\$2,822,006	\$2,995,870	\$2,945,232
Supplies						
01-640-56-00-5625	REIMBURSABLE REPAIRS	27,873	11,106	5,000	15,000	15,000
	<i>Canceled out by Reimb - Liability Insurance</i>					
Total:	Supplies	\$27,873	\$11,106	\$5,000	\$15,000	\$15,000
Other Financing Uses						
01-640-99-00-9915	TRANSFER TO MOTOR FUEL TAX	25,407	33,750	-	-	-
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	-	-	-	250,000
01-640-99-00-9916	TRANSFER TO CW BUILDINGS & GROUNDS	58,060	71,602	160,000	247,415	-
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	127,243	266,979	315,225	313,725	318,725
	<i>2014B Debt Service</i>					
01-640-99-00-9952	TRANSFER TO SEWER	1,134,654	1,134,052	1,137,166	1,137,166	856,583
	<i>2011 Ref Bond Debt Service</i>					
01-640-99-00-9979	TRANSFER TO PARK & RECREATION	1,076,831	1,118,638	1,308,583	1,308,583	1,274,699
	<i>Operational Transfer</i>					
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	25,928	24,044	27,236	23,793	25,179
	<i>Transfer to Offset Liability Insurance charges</i>					
Total:	Other Financing Uses	\$2,448,123	\$2,649,065	\$2,948,210	\$3,030,682	\$2,725,186
Total: ADMINISTRATIVE SERVICES		<u>\$5,217,172</u>	<u>\$5,763,401</u>	<u>\$6,173,391</u>	<u>\$6,395,361</u>	<u>\$6,061,526</u>

United City of Yorkville
General Fund Expenditures by Category
Fiscal Year 2019 Budget

	Salaries	Benefits	Contractual Services	Supplies	Other Financing Uses	Department Total
<i>Administration</i>	<u>579,552</u>	<u>224,357</u>	<u>141,990</u>	<u>10,000</u>	<u>-</u>	<u>955,899</u>
<i>Finance</i>	<u>272,370</u>	<u>119,623</u>	<u>95,936</u>	<u>2,700</u>	<u>-</u>	<u>490,629</u>
<i>Police</i>	<u>3,151,723</u>	<u>1,960,422</u>	<u>296,620</u>	<u>127,560</u>	<u>-</u>	<u>5,536,325</u>
<i>Community Development</i>	<u>488,585</u>	<u>179,347</u>	<u>153,174</u>	<u>8,540</u>	<u>-</u>	<u>829,646</u>
<i>Public Works</i>	<u>408,909</u>	<u>197,100</u>	<u>1,304,948</u>	<u>167,198</u>	<u>-</u>	<u>2,078,155</u>
Street Operations	408,909	197,100	130,721	167,198	-	903,928
Health and Sanitation	-	-	1,174,227	-	-	1,174,227
<i>Administrative Services</i>	<u>500</u>	<u>375,608</u>	<u>2,945,232</u>	<u>15,000</u>	<u>2,725,186</u>	<u>6,061,526</u>
Total Expenditures and Transfers	4,901,639	3,056,457	4,937,900	330,998	2,725,186	15,952,180
	30.73%	19.16%	30.95%	2.07%	17.08%	

United City of Yorkville
Expenditures by Category
General Fund Fiscal Year 2019 Budget



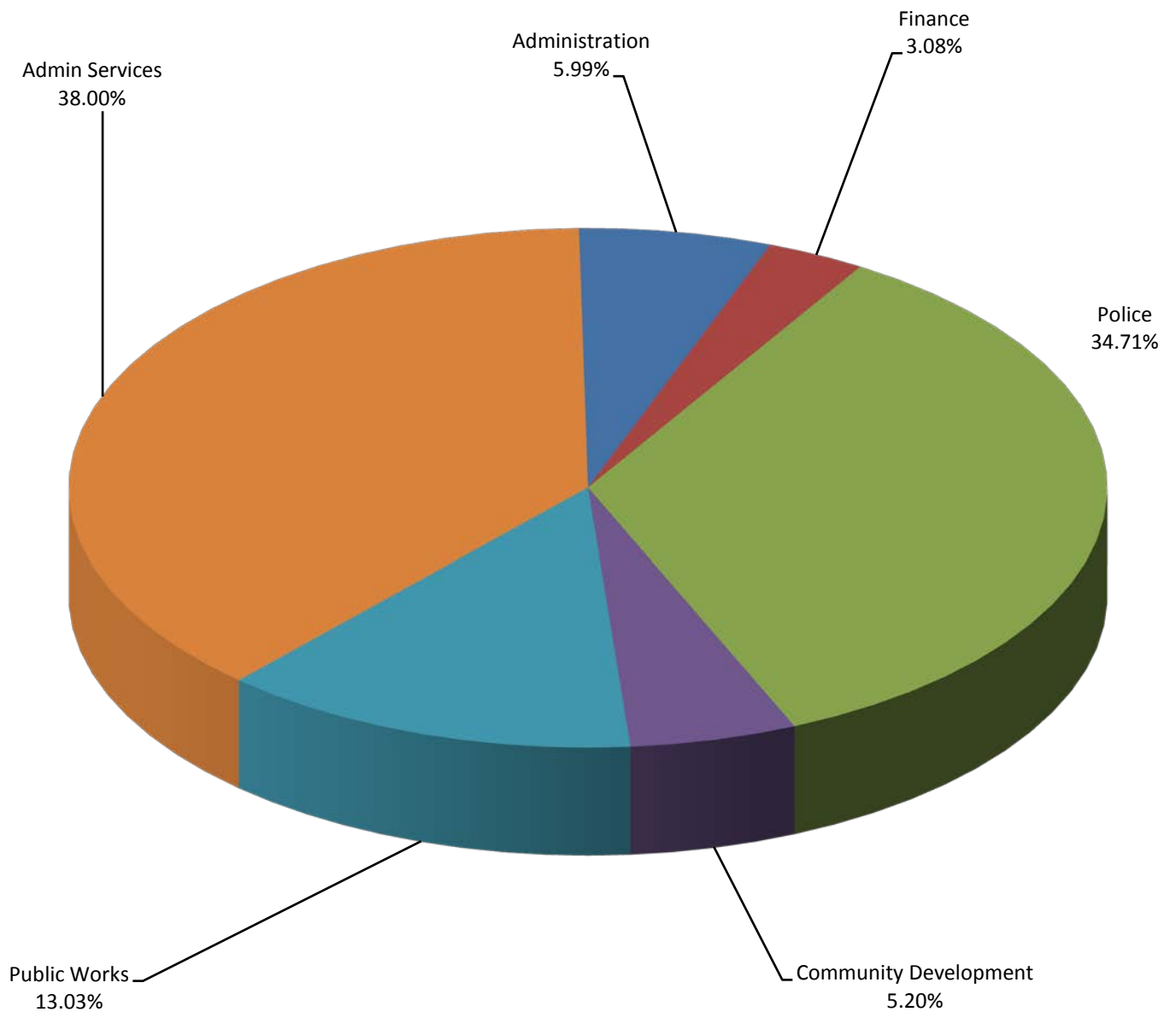
United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2019 Budget

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
<i>Administration</i>	<u>665,269</u>	<u>770,180</u>	<u>877,275</u>	<u>871,557</u>	<u>955,899</u>
Salaries	388,629	460,265	525,478	528,800	579,552
Benefits	150,348	161,660	206,137	199,235	224,357
Contractual Services	115,668	140,692	135,660	133,522	141,990
Supplies	10,624	7,563	10,000	10,000	10,000
<i>Finance</i>	<u>376,559</u>	<u>399,439</u>	<u>466,157</u>	<u>446,554</u>	<u>490,629</u>
Salaries	218,467	234,874	252,079	252,079	272,370
Benefits	75,570	78,103	115,958	105,375	119,623
Contractual Services	79,872	83,934	95,420	86,400	95,936
Supplies	2,650	2,528	2,700	2,700	2,700
<i>Police</i>	<u>4,673,413</u>	<u>4,903,925</u>	<u>5,558,217</u>	<u>5,387,096</u>	<u>5,536,325</u>
Salaries	2,659,975	2,780,763	2,974,162	2,946,009	3,151,723
Benefits	1,565,443	1,728,589	2,001,658	1,911,606	1,960,422
Contractual Services	349,348	297,858	447,697	406,442	296,620
Supplies	98,647	96,715	134,700	123,039	127,560
<i>Community Development</i>	<u>601,942</u>	<u>573,958</u>	<u>700,647</u>	<u>647,891</u>	<u>829,646</u>
Salaries	339,512	374,208	457,067	435,000	488,585
Benefits	150,738	138,585	177,490	150,301	179,347
Contractual Services	102,815	49,929	51,900	48,950	153,174
Supplies	8,877	11,236	14,190	13,640	8,540
<i>Public Works - Street Operations</i>	<u>890,083</u>	<u>776,107</u>	<u>907,258</u>	<u>854,206</u>	<u>903,928</u>
Salaries	345,777	362,054	382,325	396,100	408,909
Benefits	178,885	196,446	214,046	200,756	197,100
Contractual Services	297,804	148,823	203,124	147,087	130,721
Supplies	67,617	68,784	107,763	110,263	167,198
<i>Public Works - Health & Sanitation</i>	<u>1,239,700</u>	<u>1,301,395</u>	<u>1,039,000</u>	<u>1,142,650</u>	<u>1,174,227</u>
Contractual Services	1,239,700	1,301,395	1,039,000	1,142,650	1,174,227
Total Public Works	2,129,783	2,077,502	1,946,258	1,996,856	2,078,155

United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2019 Budget

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
<i>Administrative Services</i>	<u>5,217,172</u>	<u>5,763,401</u>	<u>6,173,391</u>	<u>6,395,361</u>	<u>6,061,526</u>
Salaries	6,129	800	26,964	17,440	500
Benefits	326,795	331,679	371,211	336,369	375,608
Contractual Services	2,408,252	2,770,751	2,822,006	2,995,870	2,945,232
Supplies	27,873	11,106	5,000	15,000	15,000
Other Financing Uses	2,448,123	2,649,065	2,948,210	3,030,682	2,725,186
Total Expenditures and Transfers	13,664,138	14,488,405	15,721,945	15,745,315	15,952,180

United City of Yorkville
Expenditures by Department
General Fund Fiscal Year 2019 Budget



SPECIAL REVENUE FUNDS

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

- Motor Fuel Tax Fund (15)
- Parks & Recreation Fund (79)
- Land Cash Fund (72)
- Countryside TIF Fund (87)
- Downtown TIF Fund (88)
- Downtown TIF II Fund (89)
- Fox Hill SSA Fund (11)
- Sunflower SSA Fund (12)

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MOTOR FUEL TAX FUND (15)

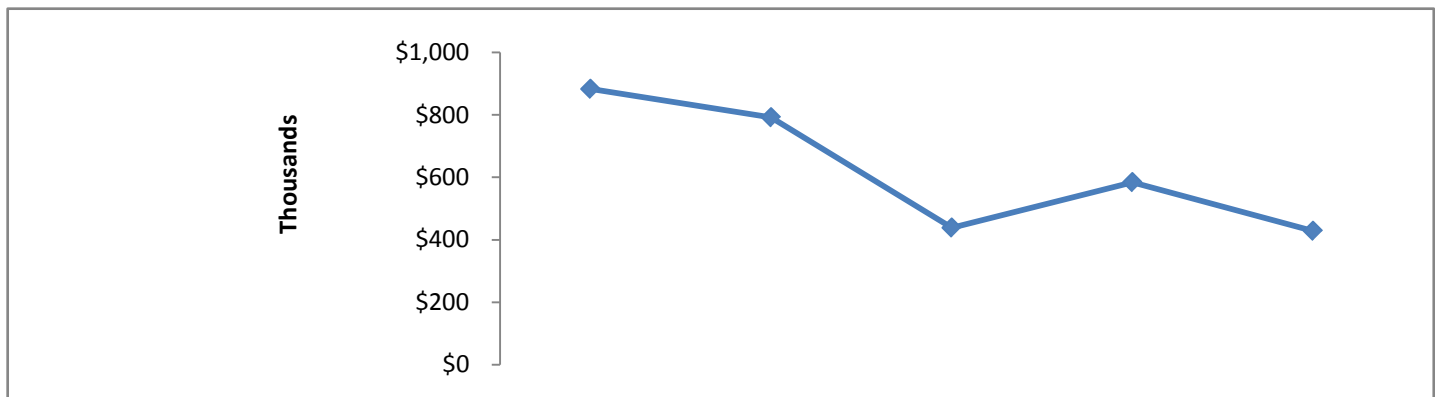
The Motor Fuel Tax (MFT) Fund is used to maintain existing and construct new City owned roadways, alleys and parking lots. The fund also purchases materials used in the maintenance and operation of those facilities and infrastructure.

Motor Fuel Tax Cost Centers

- Various MFT Eligible Capital Projects
- Electricity for Street Lights

- Purchase of Street Signs

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Intergovernmental	565,571	470,816	492,616	499,319	530,817
Investment Earnings	813	3,556	1,500	7,500	5,000
Reimbursements	3,564	-	-	-	-
Other Financing Sources	30,951	33,750	-	-	-
Total Revenue	600,899	508,122	494,116	506,819	535,817
Expenditures					
Contractual Services	102,418	105,673	124,350	107,750	97,000
Supplies	136,390	119,661	208,000	208,000	90,000
Capital Outlay	399,147	373,787	423,787	398,787	504,787
Total Expenditures	637,955	599,121	756,137	714,537	691,787
Surplus (Deficit)	(37,056)	(90,999)	(262,021)	(207,718)	(155,970)
Ending Fund Balance	883,223	792,224	438,871	584,506	428,536
	<i>138.4%</i>	<i>132.2%</i>	<i>58.0%</i>	<i>81.8%</i>	<i>61.9%</i>



United City of Yorkville

Motor Fuel Tax Fund

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MOTOR FUEL TAX FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Intergovernmental						
15-000-41-00-4112	MOTOR FUEL TAX	432,820	428,888	450,716	458,258	489,817
15-000-41-00-4113	MFT HIGH GROWTH	41,912	41,928	41,900	41,061	41,000
15-000-41-00-4184	STATE GRANTS - DOWNTOWN PARKING LOT	87,238	-	-	-	-
15-000-41-00-4187	FEDERAL GRANTS - CANNONBALL LAFO	3,601	-	-	-	-
Total:	Intergovernmental	\$565,571	\$470,816	\$492,616	\$499,319	\$530,817
Investment Earnings						
15-000-45-00-4500	INVESTMENT EARNINGS	813	3,556	1,500	7,500	5,000
Total:	Investment Earnings	\$813	\$3,556	\$1,500	\$7,500	\$5,000
Reimbursements						
15-000-46-00-4690	REIMB - MISCELLANEOUS	3,564	-	-	-	-
Total:	Reimbursements	\$3,564	\$0	\$0	\$0	\$0
Other Financing Sources						
15-000-49-00-4901	TRANSFER FROM GENERAL	25,407	33,750	-	-	-
15-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	5,544	-	-	-	-
Total:	Other Financing Sources	\$30,951	\$33,750	\$0	\$0	\$0
Total: MFT FUND REVENUE		<u>\$600,899</u>	<u>\$508,122</u>	<u>\$494,116</u>	<u>\$506,819</u>	<u>\$535,817</u>

United City of Yorkville

Motor Fuel Tax Fund

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MOTOR FUEL TAX FUND EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
15-155-54-00-5438	SALT STORAGE <i>\$45k Total - \$7,500/Yr - thru FY 2018</i>	7,750	7,750	7,750	7,750	-
15-155-54-00-5482	STREET LIGHTING <i>Prorated 11 months</i>	94,668	97,923	116,600	100,000	97,000
Total:	Contractual Services	\$102,418	\$105,673	\$124,350	\$107,750	\$97,000
Supplies						
15-155-56-00-5618	SALT	103,119	64,396	140,000	140,000	90,000
15-155-56-00-5619	SIGNS <i>Moved to General Fund - Streets Dept</i>	8,797	15,640	15,000	15,000	-
15-155-56-00-5633	COLD PATCH <i>Moved to General Fund - Streets Dept</i>	11,706	8,892	19,000	19,000	-
15-155-56-00-5634	HOT PATCH <i>Moved to General Fund - Streets Dept</i>	12,768	15,352	19,000	19,000	-
15-155-56-00-5642	STREET LIGHTING SUPPLIES <i>Moved to General Fund - Streets Dept</i>	-	15,381	15,000	15,000	-
Total:	Supplies	\$136,390	\$119,661	\$208,000	\$208,000	\$90,000
Capital Outlay						
15-155-60-00-6004	BASELINE ROAD BRIDGE REPAIRS	1,190	-	50,000	25,000	25,000
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	300,000	300,000	300,000	300,000	406,000
15-155-60-00-6072	DOWNTOWN PARKING LOT	8,558	-	-	-	-
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	73,787	73,787	73,787	73,787
15-155-60-00-6089	CANNONBALL LAFO PROJECT	15,612	-	-	-	-
Total:	Capital Outlay	\$399,147	\$373,787	\$423,787	\$398,787	\$504,787
Total: MFT EXPENDITURES		<u>\$637,955</u>	<u>\$599,121</u>	<u>\$756,137</u>	<u>\$714,537</u>	<u>\$691,787</u>

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PARKS & RECREATION FUND (79)

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

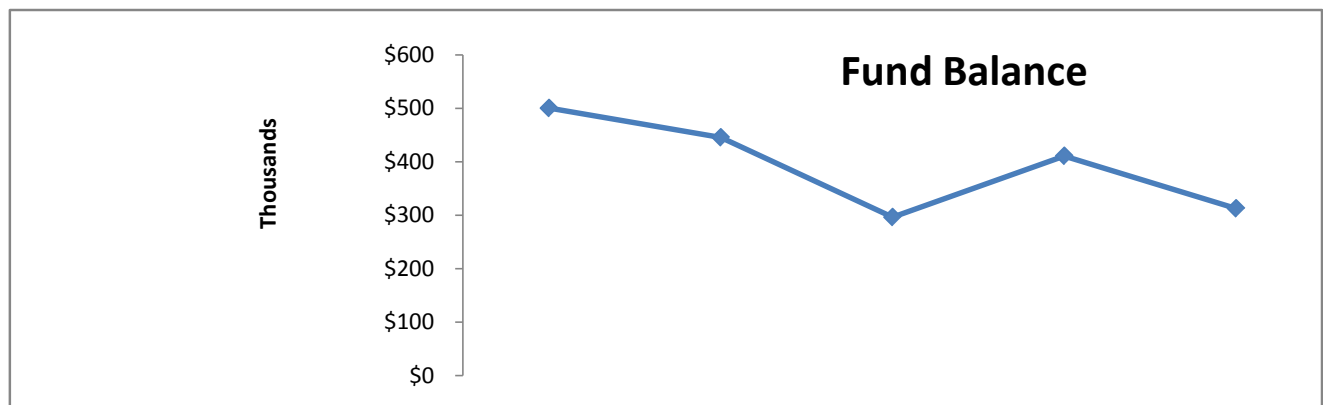
Operational Functions - Parks Department

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

Operational Functions - Recreation Department

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Charges for Service	408,469	455,676	395,000	446,186	511,815
Investment Earnings	369	328	350	500	500
Reimbursements	12,890	3,002	-	174	-
Miscellaneous	219,704	209,970	196,000	232,319	201,000
Other Financing Sources	1,076,831	1,118,638	1,308,583	1,308,583	1,274,699
Total Revenue	1,718,263	1,787,614	1,899,933	1,987,762	1,988,014
Expenditures					
Salaries	723,194	805,190	903,518	883,460	972,772
Benefits	325,538	365,079	453,922	401,188	432,587
Contractual Services	252,132	311,346	274,720	330,131	294,214
Supplies	474,172	360,884	345,151	407,618	386,735
Total Expenditures	1,775,036	1,842,499	1,977,311	2,022,397	2,086,308
Surplus (Deficit)	(56,773)	(54,885)	(77,378)	(34,635)	(98,294)
Ending Fund Balance	500,762	445,875	296,597	411,240	312,946
	28.2%	24.2%	15.0%	20.3%	15.0%



PARKS & RECREATION FUND (79)

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Personnel - Parks Department *					
Full-time Personnel: **					
^ Director of Parks & Recreation	0.50	0.50	0.50	0.50	0.50
Parks Superintendent	1.00	1.00	1.00	1.00	1.00
Foreman	1.00	1.00	1.00	1.00	1.00
Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	1.00	2.00	2.00	3.00	3.00
Maintenance Worker II	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-Time Personnel	6.50	7.50	7.50	7.50	7.50
Part-time Personnel:					
Seasonal Staff	<u>1.30</u>	<u>1.58</u>	<u>1.59</u>	<u>1.64</u>	<u>1.68</u>
Total Personnel - Parks	7.80	9.08	9.09	9.14	9.18
Personnel - Recreation Department *					
Full-time Personnel: **					
^ Director of Parks & Recreation	0.50	0.50	0.50	0.50	0.50
Recreation Superintendent	1.00	1.00	1.00	1.00	1.00
Recreation Manager	0.00	0.00	1.00	0.00	0.00
Recreation Coordinator	2.00	2.00	1.00	2.00	2.00
Child Development Coordinator	1.00	1.00	1.00	1.00	1.00
Receptionist	0.00	0.00	0.00	0.50	0.50
Office Supervisor	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full-Time Personnel	5.50	5.50	5.50	5.00	5.00
Part-time Personnel: ***					
Instructors	0.54	0.60	0.60	1.40	1.44
Preschool Staff	0.84	1.24	1.32	1.67	1.68
Concession Staff	<u>1.04</u>	<u>1.03</u>	<u>1.08</u>	<u>0.67</u>	<u>1.08</u>
Total Part-Time Personnel	2.42	2.87	3.00	3.74	4.20
Total Personnel - Recreation	7.92	8.37	8.50	8.74	9.20
Total Full-Time Equivalent Personnel	15.72	17.45	17.59	17.88	18.38

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

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

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

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

PARKS & RECREATION FUND (79)

Fiscal Year 2018 Parks & Recreation Fund Highlights

Redevelopment Grants - Started Bristol Bay and Riverfront Park Redevelopment grant projects

Activity Center - Opened Van Emmon Activity Center for new fitness and various recreation programs

Operation Consolidation - Combined registration function with City Hall Administrative staff; moved all Parks & Recreation registration operations to City Hall

New Event - a St. Patrick's Day parade was added in the current fiscal year.

Fiscal Year 2019 Parks & Recreation Fund Goals & Objectives

- Complete Bristol Bay and Riverfront Redevelopment Grant projects
- Install new playground in the Windette Ridge subdivision
- Continue to expand programming by utilizing the new facilities such as the Van Emmon Activity Center and lighted Volleyball Courts as well as partnering with community organizations to enhance special events
- Expand sponsorship opportunities throughout the Department that will bring additional revenue

Parks & Recreation Department Performance Metrics

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual
<u>Staff Certification</u>				
Illinois Parks and Recreation Professional Development School Graduates	2	5	5	6
National Recreation and Parks Association Certified Employees	3	3	4	4
Certified Playground Safety Inspectors	2	2	2	2
USDA Pesticide Licensed Employees	4	4	6	6
<u>Registration</u>				
Catalog Household Delivery - per Season (3 times per year)	19,500	19,500	19,500	19,750
Total Number Of Registrations	2,265	3,482	3,485	3,658
Total Number of Registration On-Line	247	940	1,054	1,151
Percentage Of Registration On-Line	10.91%	27.00%	30.24%	31.46%
<u>Number of Facilities</u>				
Parks	40	40	40	35
Playgrounds	24	24	24	26
Baseball Fields	19	19	19	19
Soccer Fields	12	12	12	12
Total Park Acres To Maintain	240	240	240	250

PARKS & RECREATION FUND (79)

Parks & Recreation Fund Expenditure by Category



United City of Yorkville

Parks and Recreation Fund

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PARKS AND RECREATION FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Charges for Services						
79-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK <i>Reimb - Playground Equip purchased in FY 16</i>	-	-	-	-	81,815
79-000-44-00-4402	SPECIAL EVENTS	100,756	109,109	85,000	90,000	90,000
79-000-44-00-4403	CHILD DEVELOPMENT	110,861	135,445	120,000	140,000	130,000
79-000-44-00-4404	ATHLETICS AND FITNESS	163,420	178,613	160,000	185,000	180,000
79-000-44-00-4441	CONCESSION REVENUE	33,432	32,509	30,000	31,186	30,000
Total:	Charges for Services	\$408,469	\$455,676	\$395,000	\$446,186	\$511,815
Investment Earnings						
79-000-45-00-4500	INVESTMENT EARNINGS	369	328	350	500	500
Total:	Investment Earnings	\$369	\$328	\$350	\$500	\$500
Reimbursements						
79-000-46-00-4690	REIMB - MISCELLANEOUS	12,890	3,002	-	174	-
Total:	Reimbursements	\$12,890	\$3,002	\$0	\$174	\$0
Miscellaneous						
79-000-48-00-4820	RENTAL INCOME <i>Verizon Water Tower Lease - Wheaton Woods Foxy's Ice Cream Ginger & Soul</i>	50,921	53,345	50,000	55,000	55,000
79-000-48-00-4825	PARK RENTALS	19,602	13,221	15,000	20,163	15,000
79-000-48-00-4843	HOMETOWN DAYS	106,579	117,354	108,000	128,156	108,000
79-000-48-00-4846	SPONSORSHIPS/DONATIONS	18,917	20,547	20,000	20,000	20,000
79-000-48-00-4850	MISCELLANEOUS INCOME	23,685	5,503	3,000	9,000	3,000
Total:	Miscellaneous	\$219,704	\$209,970	\$196,000	\$232,319	\$201,000
Other Financing Sources						
79-000-49-00-4901	TRANSFER FROM GENERAL	1,076,831	1,118,638	1,308,583	1,308,583	1,274,699
Total:	Other Financing Sources	\$1,076,831	\$1,118,638	\$1,308,583	\$1,308,583	\$1,274,699
Total: PARKS & REC REVENUE		<u>\$1,718,263</u>	<u>\$1,787,614</u>	<u>\$1,899,933</u>	<u>\$1,987,762</u>	<u>\$1,988,014</u>

United City of Yorkville

Parks and Recreation Fund

790

PARKS DEPARTMENT EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Salaries						
79-790-50-00-5010	SALARIES & WAGES	387,634	425,198	459,839	457,000	485,686
79-790-50-00-5015	PART-TIME SALARIES	24,382	35,251	45,000	45,000	50,000
79-790-50-00-5020	OVERTIME	1,884	2,091	3,000	3,000	3,000
	Total: Salaries	\$413,900	\$462,540	\$507,839	\$505,000	\$538,686
Benefits						
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	41,923	46,256	52,224	51,800	54,010
79-790-52-00-5214	FICA CONTRIBUTION	30,890	34,143	37,601	37,000	39,814
79-790-52-00-5216	GROUP HEALTH INSURANCE	102,203	119,781	163,947	137,906	155,114
79-790-52-00-5222	GROUP LIFE INSURANCE	790	884	808	900	580
79-790-52-00-5223	DENTAL INSURANCE	7,978	8,353	10,883	9,700	10,417
79-790-52-00-5224	VISION INSURANCE	947	1,002	1,250	1,325	1,457
	Total: Benefits	\$184,731	\$210,419	\$266,713	\$238,631	\$261,392
Contractual Services						
79-790-54-00-5412	TRAINING & CONFERENCES	2,136	4,410	7,000	4,500	7,000
79-790-54-00-5415	TRAVEL & LODGING	85	807	3,000	500	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	53,908	-	70,000	-
79-790-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	5,200
	<i>6 New Computers</i>					
79-790-54-00-5440	TELECOMMUNICATIONS	5,312	6,278	6,000	6,000	6,500
79-790-54-00-5462	PROFESSIONAL SERVICES	7,206	2,461	3,000	3,000	3,000
79-790-54-00-5466	LEGAL SERVICES	5,415	663	6,000	6,000	6,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	2,461	2,334	2,500	5,000	2,500
79-790-54-00-5495	OFFICE CLEANING	-	-	6,250	2,718	2,800
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	36,800	22,411	50,000	25,000	50,000
	<i>Broad Weed Control in Parks</i>					
	<i>Vehicle Maintenance</i>					
	Total: Contractual Services	\$59,415	\$93,272	\$83,750	\$122,718	\$86,000
Supplies						
79-790-56-00-5600	WEARING APPAREL	5,759	5,344	5,441	5,441	6,220
79-790-56-00-5610	OFFICE SUPPLIES	-	-	-	-	-
79-790-56-00-5620	OPERATING SUPPLIES	147,028	23,577	25,300	28,000	25,000
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	5,518	1,576	4,500	4,500	6,000
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,000	2,000	2,000	2,000	20,000
	<i>New Playground Maintenance Software</i>					

United City of Yorkville
Parks and Recreation Fund

790

PARKS DEPARTMENT EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
79-790-56-00-5640	REPAIR & MAINTENANCE	64,517	69,160	56,000	62,000	66,000
79-790-56-00-5695	GASOLINE	11,694	12,439	12,840	13,500	14,445
	Total: Supplies	\$236,516	\$114,096	\$106,081	\$115,441	\$137,665
	Total: PARK DEPT EXPENDITURES	<u>\$894,562</u>	<u>\$880,327</u>	<u>\$964,383</u>	<u>\$981,790</u>	<u>\$1,023,743</u>

United City of Yorkville

Parks and Recreation Fund

795

RECREATION DEPARTMENT EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Salaries						
79-795-50-00-5010	SALARIES & WAGES	261,071	283,924	303,179	293,460	324,086
79-795-50-00-5015	PART-TIME SALARIES	6,537	9,989	25,000	18,000	30,000
79-795-50-00-5045	CONCESSION WAGES	7,549	7,891	15,000	11,000	15,000
79-795-50-00-5046	PRE-SCHOOL WAGES	23,902	30,091	37,500	36,000	40,000
79-795-50-00-5052	INSTRUCTORS WAGES	10,235	10,755	15,000	20,000	25,000
	Total: Salaries	\$309,294	\$342,650	\$395,679	\$378,460	\$434,086
Benefits						
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	28,362	30,328	38,272	32,210	39,956
79-795-52-00-5214	FICA CONTRIBUTION	23,119	25,585	29,305	28,150	32,367
79-795-52-00-5216	GROUP HEALTH INSURANCE	83,005	91,187	111,170	94,513	90,945
79-795-52-00-5222	GROUP LIFE INSURANCE	618	396	529	447	440
79-795-52-00-5223	DENTAL INSURANCE	4,987	6,362	7,070	6,369	6,539
79-795-52-00-5224	VISION INSURANCE	716	802	863	868	948
	Total: Benefits	\$140,807	\$154,660	\$187,209	\$162,557	\$171,195
Contractual Services						
79-795-54-00-5412	TRAINING & CONFERENCES	3,481	2,951	5,000	3,500	5,000
79-795-54-00-5415	TRAVEL & LODGING	354	1,028	3,000	500	3,000
79-795-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	20,000	-	-	-
79-795-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	4,412
	<i>5 New Computers</i>					
79-795-54-00-5426	PUBLISHING & ADVERTISING	49,207	52,018	50,000	51,000	55,000
79-795-54-00-5440	TELECOMMUNICATIONS	7,231	7,064	8,000	7,250	8,000
79-795-54-00-5447	SCHOLARSHIPS	121	-	2,500	1,250	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	1,008	2,609	3,500	3,500	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	1,231	1,155	2,500	4,000	3,000
79-795-54-00-5462	PROFESSIONAL SERVICES	94,757	101,289	90,500	115,000	100,000
79-795-54-00-5480	UTILITIES	10,596	11,976	12,720	12,720	13,483
79-795-54-00-5485	RENTAL & LEASE PURCHASE	3,019	1,808	4,000	2,500	3,000
79-795-54-00-5488	OFFICE CLEANING	-	-	6,250	4,193	4,319
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,770	6,061	3,000	2,000	3,000
79-795-54-00-5496	PROGRAM REFUNDS	14,942	10,115	-	-	-
	<i>Line Item Discontinued</i>					
	Total: Contractual Services	\$192,717	\$218,074	\$190,970	\$207,413	\$208,214

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

795

RECREATION DEPARTMENT EXPENDITURES

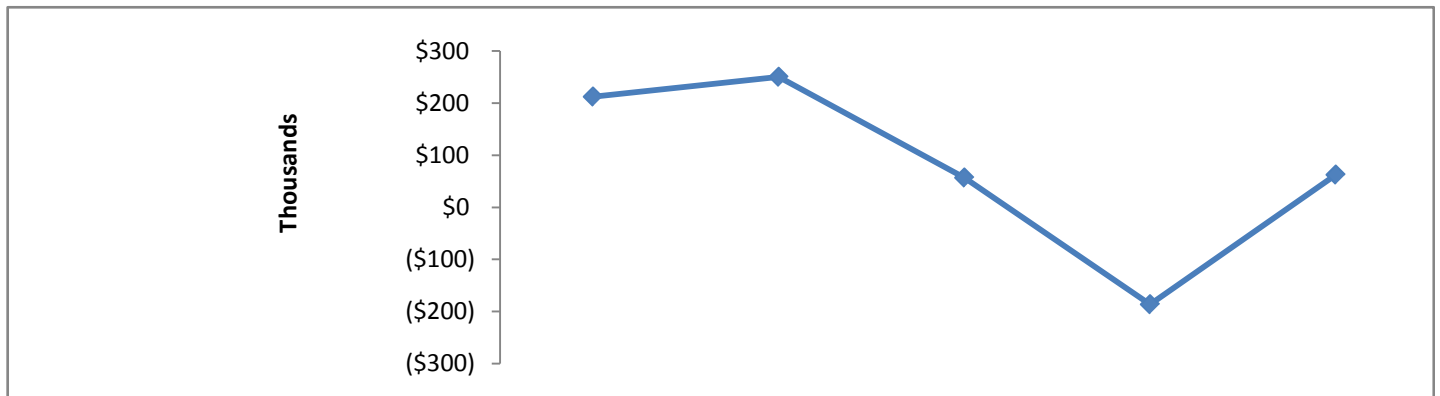
Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Supplies						
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	94,845	96,287	100,000	108,177	100,000
79-795-56-00-5606	PROGRAM SUPPLIES	108,100	121,860	100,000	131,000	110,000
	<i>Includes 4th of July Expenditures</i>					
79-795-56-00-5607	CONCESSION SUPPLIES	19,299	14,926	18,000	17,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	2,212	2,325	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	11,373	9,240	15,000	30,000	15,000
79-795-56-00-5640	REPAIR & MAINTENANCE	1,009	1,230	2,000	2,000	2,000
79-795-56-00-5695	GASOLINE	818	920	1,070	1,000	1,070
	Total: Supplies	\$237,656	\$246,788	\$239,070	\$292,177	\$249,070
	Total: RECREATION EXPENDITURES	<u>\$880,474</u>	<u>\$962,172</u>	<u>\$1,012,928</u>	<u>\$1,040,607</u>	<u>\$1,062,565</u>

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LAND CASH FUND (72)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Intergovernmental	-	15,711	-	-	702,474
Licenses & Permits	3,570	1,103	-	-	-
Reimbursements	-	63,796	-	5,466	-
Land Cash Contributions	121,962	47,753	88,000	205,796	11,639
Other Financing Sources	-	2,500	2,500	2,500	-
Total Revenue	125,532	130,863	90,500	213,762	714,113
Expenditures					
Contractual Services	3,570	1,103	-	-	-
Capital Outlay	27,074	91,762	362,355	650,831	465,000
Total Expenditures	30,644	92,865	362,355	650,831	465,000
Surplus (Deficit)	94,888	37,998	(271,855)	(437,069)	249,113
Ending Fund Balance	212,318	250,318	56,726	(186,751)	62,362
	692.9%	269.6%	15.7%	-28.7%	13.4%



United City of Yorkville

Land Cash Fund

72

LAND CASH REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Intergovernmental						
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	5,514	-	-	312,671
72-000-41-00-4186	OSLAD GRANT - BRISTOL BAY	-	10,197	-	-	389,803
Total:	Intergovernmental	\$0	\$15,711	\$0	\$0	\$702,474
Licenses & Permits						
72-000-42-00-4216	BUILD PROGRAM PERMITS	3,570	-	-	-	-
72-000-42-00-4244	RENEW PROGRAM PERMITS	-	1,103	-	-	-
Total:	Licenses & Permits	\$3,570	\$1,103	\$0	\$0	\$0
Reimbursements						
72-000-46-00-4655	REIMB - GRANDE RESERVE PARK <i>Developer Reimb for Park Standards portion of Grande Reserve Park A</i>	-	63,796	-	5,466	-
Total:	Reimbursements	\$0	\$63,796	\$0	\$5,466	\$0
Land Cash Contributions						
72-000-47-00-4703	AUTUMN CREEK	34,125	27,690	30,000	-	-
72-000-47-00-4704	BLACKBERRY WOODS	9,659	7,955	6,000	16,000	-
72-000-47-00-4706	CALEDONIA	-	2,013	-	32,000	11,639
72-000-47-00-4707	RIVER'S EDGE	-	-	-	671	-
72-000-47-00-4708	COUNTRY HILLS	5,383	4,614	-	3,845	-
72-000-47-00-4709	SALEK	-	-	-	3,213	-
72-000-47-00-4711	FOX HIGHLANDS DETENTION	1,406	-	-	-	-
72-000-47-00-4713	PRESTWICK	67,600	-	-	-	-
72-000-47-00-4720	WOODWORTH	-	1,071	-	-	-
72-000-47-00-4722	GC HOUSING (ANTHONY'S PLACE)	-	-	-	97,162	-
72-000-47-00-4723	WINDETT RIDGE	-	-	50,000	50,000	-
72-000-47-00-4736	BRIARWOOD	3,789	4,410	2,000	2,905	-
Total:	Land Cash Contributions	\$121,962	\$47,753	\$88,000	\$205,796	\$11,639
Other Financing Sources						
72-000-49-00-4910	SALE OF CAPITAL ASSETS <i>Sale of Caboose</i>	-	2,500	2,500	2,500	-
Total:	Other Financing Sources	\$0	\$2,500	\$2,500	\$2,500	\$0
Total: LAND CASH REVENUE		<u>\$125,532</u>	<u>\$130,863</u>	<u>\$90,500</u>	<u>\$213,762</u>	<u>\$714,113</u>

United City of Yorkville

Land Cash Fund

720

LAND CASH EXPENDITURES

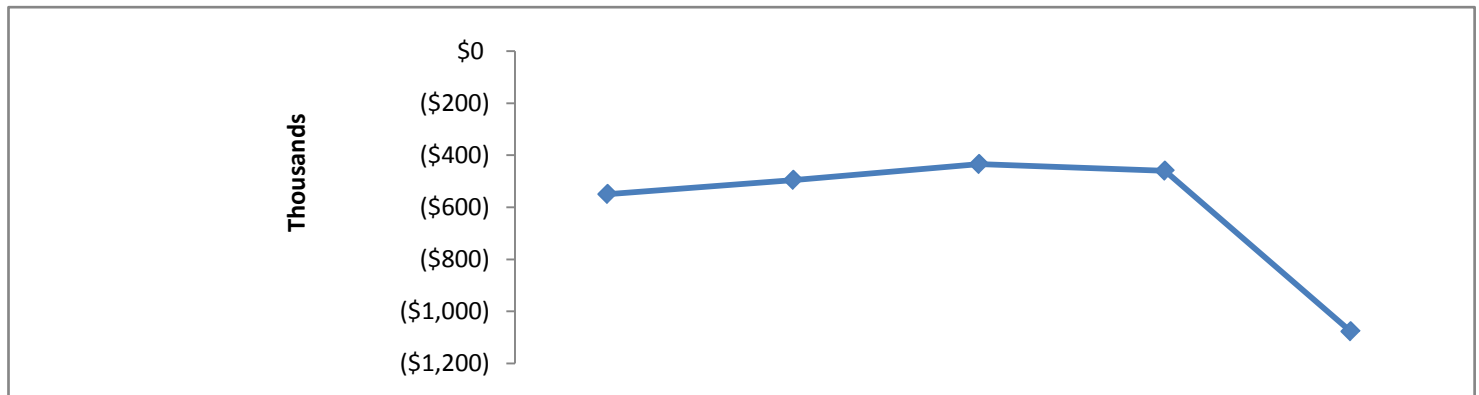
Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
72-720-54-00-5405	BUILD PROGRAM	3,570	1,103	-	-	-
	Total: Contractual Services	\$3,570	\$1,103	\$0	\$0	\$0
Capital Outlay						
72-720-60-00-6010	PARK IMPROVEMENTS <i>Bristol Bay/Riverfront Park Paving</i>	-	-	-	-	300,000
72-720-60-00-6032	MOSER HOLDING COSTS	12,000	8,612	-	-	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK <i>Oslad Grant Funded</i>	-	10,197	183,783	360,000	50,000
72-720-60-00-6045	RIVERFRONT PARK <i>Oslad Grant Funded</i>	5,362	9,864	178,572	285,000	40,000
72-720-60-00-6046	GRANDE RESERVE PARK A	9,562	63,089	-	5,831	-
72-720-60-00-6047	GRANDE RESERVE PARK B	150	-	-	-	-
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	-	-	-	-	25,000
72-720-60-00-6069	WINDETT RIDGE PARK	-	-	-	-	50,000
	Total: Capital Outlay	\$27,074	\$91,762	\$362,355	\$650,831	\$465,000
	Total: LAND CASH EXPENDITURES	<u>\$30,644</u>	<u>\$92,865</u>	<u>\$362,355</u>	<u>\$650,831</u>	<u>\$465,000</u>

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COUNTRYSIDE TIF FUND (87)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Taxes	143,784	215,360	225,000	198,294	246,261
Investment Earnings	5	-	-	-	-
Other Financing Sources	1,597,288	-	-	-	-
Total Revenue	1,741,077	215,360	225,000	198,294	246,261
Expenditures					
Contractual Services	16,477	1,940	13,841	13,362	713,749
Debt Service	87,743	159,227	149,675	149,675	149,358
Other Financing Sources	1,581,984	-	-	-	-
Total Expenditures	1,686,204	161,167	163,516	163,037	863,107
Surplus (Deficit)	54,873	54,193	61,484	35,257	(616,846)
Ending Fund Balance	(549,946)	(495,754)	(434,861)	(460,497)	(1,077,343)
	-32.6%	-307.6%	-265.9%	-282.4%	-124.8%



United City of Yorkville

Countryside TIF Fund

87

COUNTRYSIDE TIF FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Taxes						
87-000-40-00-4000	PROPERTY TAXES	143,784	215,360	225,000	198,294	246,261
	Total: Taxes	\$143,784	\$215,360	\$225,000	\$198,294	\$246,261
Investment Earnings						
87-000-45-00-4500	INVESTMENT EARNINGS	5	-	-	-	-
	Total: Investment Earnings	\$5	\$0	\$0	\$0	\$0
Other Financing Sources						
87-000-49-00-4902	BOND ISSUANCE	1,475,000	-	-	-	-
	<i>2015A Refunding Bond</i>					
87-000-49-00-4903	PREMIUM ON BOND ISSUANCE	122,288	-	-	-	-
	Total: Other Financing Sources	\$1,597,288	\$0	\$0	\$0	\$0
	Total: COUNTRYSIDE TIF REVENUE	<u>\$1,741,077</u>	<u>\$215,360</u>	<u>\$225,000</u>	<u>\$198,294</u>	<u>\$246,261</u>

United City of Yorkville

Countryside TIF Fund

870

COUNTRYSIDE TIF FUND EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	10,701	10,701	11,049
87-870-54-00-5402	BOND ISSUANCE COSTS	15,304	-	-	-	-
87-870-54-00-5425	TIF INCENTIVE PAYOUT <i>New Hotel & Convention Center</i>	-	-	-	-	700,000
87-870-54-00-5462	PROFESSIONAL SERVICES	638	1,281	2,000	2,000	2,000
87-870-54-00-5498	PAYING AGENT FEES	535	659	1,140	661	700
Total:	Contractual Services	\$16,477	\$1,940	\$13,841	\$13,362	\$713,749
Debt Service - 2015A Bond						
87-870-77-00-8000	PRINCIPAL PAYMENT	-	26,457	41,013	41,013	42,336
87-870-77-00-8050	INTEREST PAYMENT	-	82,055	57,947	57,947	56,307
Total:	Debt Service -2015A Bond	\$0	\$108,512	\$98,960	\$98,960	\$98,643
Debt Service - 2005 Bond						
87-870-80-00-8050	INTEREST PAYMENT <i>Refunded by 2014 & 2015A Bonds</i>	68,073	-	-	-	-
Total:	Debt Service - 2005 Bond	\$68,073	\$0	\$0	\$0	\$0
Debt Service - 2014 Refunding Bond						
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-
87-870-93-00-8050	INTEREST PAYMENT	19,670	50,715	50,715	50,715	50,715
Total:	Debt Service - 2014 Bond	\$19,670	\$50,715	\$50,715	\$50,715	\$50,715
Other Financing Uses						
87-870-99-00-9960	PAYMENT TO ESCROW AGENT <i>2015A Refunding Bond</i>	1,581,984	-	-	-	-
Total:	Other Financing Uses	\$1,581,984	\$0	\$0	\$0	\$0
Total:	COUNTRYSIDE TIF	<u>\$1,686,204</u>	<u>\$161,167</u>	<u>\$163,516</u>	<u>\$163,037</u>	<u>\$863,107</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Countryside TIF Debt Service Summary Schedule

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

Fiscal Year	Principal	Interest	Totals
2006 - 2010	165,000	673,067	838,067
2010 - 2011	170,000	137,093	307,093
2011 - 2012	175,000	131,143	306,143
2012 - 2013	180,000	124,668	304,668
2013 - 2014	1,235,000	117,738	1,352,738
2014 - 2015	-	113,857	113,857
2015 - 2016	1,600,000	118,788	1,718,788
2016 - 2017	26,460	133,159	159,619
2017 - 2018	41,013	108,662	149,675
2018 - 2019	42,336	107,022	149,358
2019 - 2020	104,517	105,328	209,845
2020 - 2021	107,163	101,148	208,311
2021 - 2022	112,455	96,861	209,316
2022 - 2023	116,424	92,363	208,787
2023 - 2024	121,716	87,706	209,422
2024 - 2025	125,685	82,837	208,522
2025 - 2026	286,889	77,810	364,699
2026 - 2027	293,212	66,334	359,546
2027 - 2028	305,858	54,606	360,464
2028 - 2029	318,504	42,249	360,753
2029 - 2030	336,150	29,127	365,277
2030 - 2031	68,796	14,871	83,667
2031 - 2032	71,442	12,119	83,561
2032 - 2033	74,088	9,261	83,349
2033 - 2034	76,734	6,297	83,031
2034 - 2035	80,703	3,228	83,931
	\$ 6,235,145	\$ 2,647,343	\$ 8,882,488

UNITED CITY OF YORKVILLE, ILLINOIS

Countryside TIF Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Bond of 2005

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

PRINCIPAL AND INTEREST REQUIREMENTS

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

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

General Obligation Alternate Revenue Source Refunding Bond of 2014

Date of Maturity	December 1, 2029	Principal & Interest Paid-to-Date	\$ 197,929
Date of Issuance	January 6, 2014		
Authorized Issue	\$1,235,000	Principal & Interest Outstanding	\$ 1,748,153
Interest Rates	4.00% - 4.30%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	BNY Midwest Trust Company		
Purpose	Partial Refunding of the Series 2005 ARS Countryside TIF Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

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

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Countryside TIF Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Bond of 2015A *

Date of Maturity	December 1, 2034	Principal & Interest Paid-to-Date	\$ 207,865
Date of Issuance	July 8, 2015		
Authorized Issue	\$5,575,000	Principal & Interest Outstanding	\$ 1,883,687
Interest Rates	4.000%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	Amalgamated Bank		
Purpose	Refunding the remainder of the Series 2005 ARS Countryside Bonds & Countryside Subdivision Improvements		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 1st	Amount	Dec 1st	Amount
2016 - 2017	26,460	82,444	108,904	2016	52,941	2016	29,503
2017 - 2018	41,013	57,947	98,960	2017	28,974	2017	28,974
2018 - 2019	42,336	56,307	98,643	2018	28,153	2018	28,153
2019 - 2020	104,517	54,613	159,130	2019	27,307	2019	27,307
2020 - 2021	107,163	50,433	157,596	2020	25,216	2020	25,216
2021 - 2022	112,455	46,146	158,601	2021	23,073	2021	23,073
2022 - 2023	116,424	41,648	158,072	2022	20,824	2022	20,824
2023 - 2024	121,716	36,991	158,707	2023	18,496	2023	18,496
2024 - 2025	125,685	32,122	157,807	2024	16,061	2024	16,061
2025 - 2026	56,889	27,095	83,984	2025	13,548	2025	13,548
2026 - 2027	58,212	24,819	83,031	2026	12,410	2026	12,410
2027 - 2028	60,858	22,491	83,349	2027	11,246	2027	11,246
2028 - 2029	63,504	20,057	83,561	2028	10,028	2028	10,028
2029 - 2030	66,150	17,517	83,667	2029	8,758	2029	8,758
2030 - 2031	68,796	14,871	83,667	2030	7,435	2030	7,435
2031 - 2032	71,442	12,119	83,561	2031	6,059	2031	6,059
2032 - 2033	74,088	9,261	83,349	2032	4,631	2032	4,631
2033 - 2034	76,734	6,297	83,031	2033	3,149	2033	3,149
2034 - 2035	80,703	3,228	83,931	2034	1,614	2034	1,614
	<u>\$ 1,475,145</u>	<u>\$ 616,407</u>	<u>\$ 2,091,552</u>		<u>\$ 319,923</u>		<u>\$ 296,484</u>

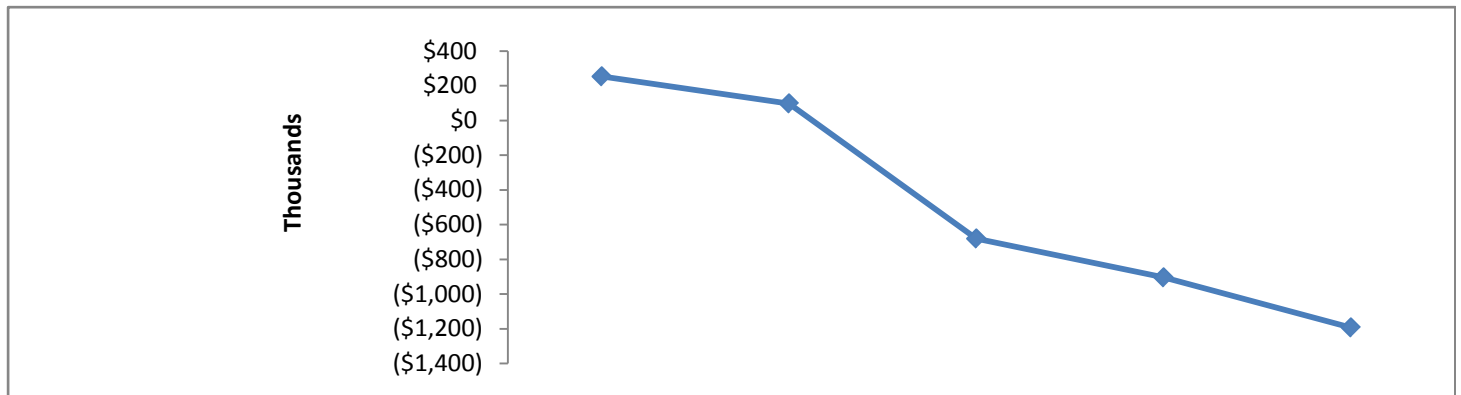
* Principal is allocated as follows: \$4.1M (73.54%) Countryside Subdivision Water Improvements; \$1.475M (26.46%) Refunding of 2005 Countryside Bonds.

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DOWNTOWN TIF FUND (88)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Taxes	68,868	67,307	70,000	76,186	80,000
Investment Earnings	3	-	-	-	-
Intergovernmental	-	-	-	-	50,536
Miscellaneous	236	1,456	-	-	-
Total Revenue	69,107	68,763	70,000	76,186	130,536
Expenditures					
Contractual Services	17,830	32,016	65,659	71,288	72,533
Capital Outlay	36,668	192,894	1,067,083	1,008,027	120,910
Debt Service	-	-	-	-	225,800
Total Expenditures	54,498	224,910	1,132,742	1,079,315	419,243
Surplus (Deficit)	14,609	(156,147)	(1,062,742)	(1,003,129)	(288,707)
Ending Fund Balance	253,703	97,556	(681,353)	(905,573)	(1,194,280)
	465.5%	43.4%	-60.2%	-83.9%	-284.9%



United City of Yorkville
Downtown TIF Fund

88

DOWNTOWN TIF FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Taxes						
88-000-40-00-4000	PROPERTY TAXES	68,868	67,307	70,000	76,186	80,000
	Total: Taxes	\$68,868	\$67,307	\$70,000	\$76,186	\$80,000
Intergovernmental						
88-000-41-00-4163	FEDERAL GRANTS-ITEP DOWNTOWN HILL	-	-	-	-	50,536
	Total: Intergovernmental	\$0	\$0	\$0	\$0	\$50,536
Investment Earnings						
88-000-45-00-4500	INVESTMENT EARNINGS	3	-	-	-	-
	Total: Investment Earnings	\$3	\$0	\$0	\$0	\$0
Miscellaneous						
88-000-48-00-4850	MISCELLANEOUS INCOME	236	1,456	-	-	-
	Total: Miscellaneous	\$236	\$1,456	\$0	\$0	\$0
	Total: DOWNTOWN TIF REVENUE	<u>\$69,107</u>	<u>\$68,763</u>	<u>\$70,000</u>	<u>\$76,186</u>	<u>\$130,536</u>

United City of Yorkville

Downtown TIF Fund

880

DOWNTOWN TIF FUND EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	30,284	30,284	31,533
88-880-54-00-5425	TIF INCENTIVE PAYOUT <i>Per Imperial Investments Redevelopment Agreement</i>	15,223	20,558	20,000	20,000	20,000
88-880-54-00-5462	PROFESSIONAL SERVICES <i>Includes \$5k for Neighborhood Design Manual</i>	2,051	304	375	1,004	6,000
88-880-54-00-5466	LEGAL SERVICES	556	11,154	15,000	20,000	15,000
Total:	Contractual Services	\$17,830	\$32,016	\$65,659	\$71,288	\$72,533
Capital Outlay						
88-880-60-00-6000	PROJECT COSTS <i>Downtown Signage</i>	29,248	71,970	306,663	306,663	20,320
88-880-60-00-6011	PROPERTY ACQUISITION <i>Down Payment for 102 E Van Emmon Bldg</i>	-	10,000	363,000	364,449	-
88-880-60-00-6015	DOWNTOWN HILL <i>Pending ITEP Grant Funding</i>	-	-	-	-	63,170
88-880-60-00-6045	RIVERFRONT PARK	-	-	360,000	329,495	-
88-880-60-00-6048	DOWNTOWN STREETSCAPE IMPROVEMENT	-	103,504	30,000	-	30,000
88-880-60-00-6079	ROUTE 47 EXPANSION	7,420	7,420	7,420	7,420	7,420
Total:	Capital Outlay	\$36,668	\$192,894	\$1,067,083	\$1,008,027	\$120,910
Debt Service - FNBO Loan - 102 E Van Emmon Building						
88-880-81-00-8000	PRINCIPAL PAYMENT	-	-	-	-	200,000
88-880-81-00-8050	INTEREST PAYMENT	-	-	-	-	25,800
Total:	Debt Service - FNBO Loan	\$0	\$0	\$0	\$0	\$225,800
Total: DOWNTOWN TIF EXPENDITURES		<u>\$54,498</u>	<u>\$224,910</u>	<u>\$1,132,742</u>	<u>\$1,079,315</u>	<u>\$419,243</u>

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

Date of Maturity	June 1, 2021	Principal & Interest Paid-to-Date	\$	-
Date of Issuance	May 10, 2017			
Authorized Issue	\$800,000	Principal & Interest Outstanding	\$	862,333
Interest Rates	3.00%			
Principal Maturity Dates	June 1st			
Payable at	First National Bank of Omaha			
Purpose	Acquisition of real estate at 102 East Van Emmon Street			

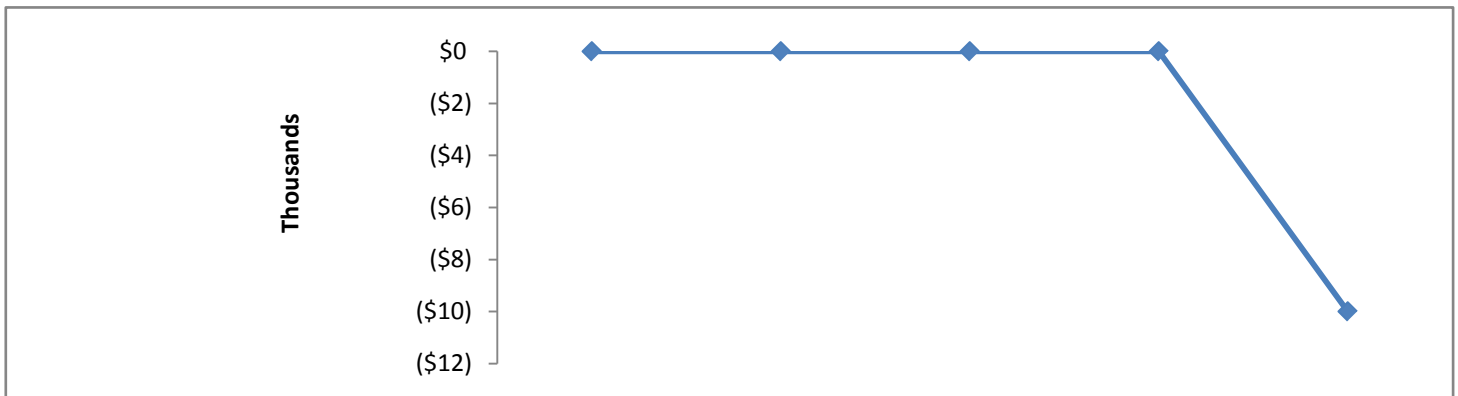
PRINCIPAL AND INTEREST REQUIREMENTS (ANNUALIZED)

Fiscal Year	Debt Service Requirements		Totals
	Principal	Interest	
2018 - 2019	200,000	25,800	225,800
2019 - 2020	200,000	18,250	218,250
2020 - 2021	200,000	12,200	212,200
2021 - 2022	200,000	6,083	206,083
	\$ 800,000	\$ 62,333	\$ 862,333

DOWNTOWN TIF II FUND (89)

The Downtown TIF II was created in 2018, in order to help promote downtown redevelopment and support the existing Downtown TIF.

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Taxes	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services	-	-	-	-	10,000
Total Expenditures	-	-	-	-	10,000
Surplus (Deficit)	0	0	0	0	(10,000)
Ending Fund Balance	0	0	0	0	(10,000)



United City of Yorkville
Downtown TIF II Fund

890

DOWNTOWN TIF II FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Taxes						
89-000-40-00-4000	PROPERTY TAXES	-	-	-	-	-
	Total: Taxes	\$0	\$0	\$0	\$0	\$0
Investment Earnings						
89-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	-	-
	Total: Investment Earnings	\$0	\$0	\$0	\$0	\$0
	Total: DOWNTOWN TIF REVENUE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

United City of Yorkville
Downtown TIF II Fund

890

DOWNTOWN TIF II FUND EXPENDITURES

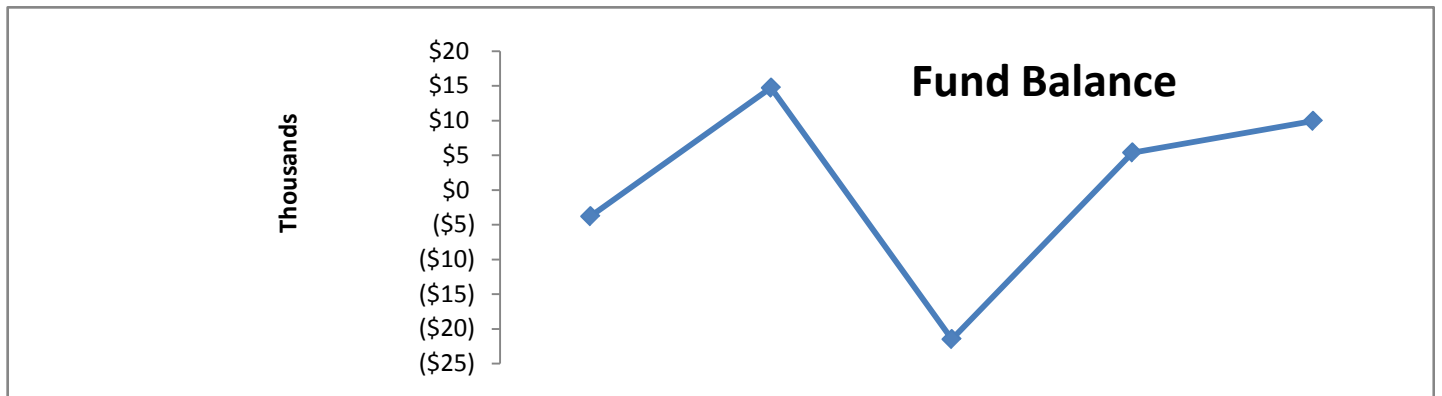
Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
89-890-54-00-5466	LEGAL SERVICES	-	-	-	-	10,000
	Total: Contractual Services	\$0	\$0	\$0	\$0	\$10,000
	Total: DOWNTOWN TIF EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>

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FOX HILL SSA FUND (11)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Taxes	7,072	7,263	9,365	9,366	13,381
Total Revenue	7,072	7,263	9,365	9,366	13,381
Expenditures					
Contractual Services	26,314	10,741	23,000	18,700	8,835
Total Expenditures	26,314	10,741	23,000	18,700	8,835
Surplus (Deficit)	(19,242)	(3,478)	(13,635)	(9,334)	4,546
Ending Fund Balance	(3,780)	14,742	(21,485)	5,408	9,954
	-14.4%	137.2%	-93.4%	28.9%	112.7%



United City of Yorkville
Fox Hill Special Service Area Fund

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FOX HILL SSA FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Taxes						
11-000-40-00-4000	PROPERTY TAXES	7,072	7,263	9,365	9,366	13,381
	<i>Special Service Area Tax - \$60.55 per Unit</i>					
	Total: Taxes	\$7,072	\$7,263	\$9,365	\$9,366	\$13,381
	Total: FOX HILL SSA REVENUE	<u>\$7,072</u>	<u>\$7,263</u>	<u>\$9,365</u>	<u>\$9,366</u>	<u>\$13,381</u>

United City of Yorkville
Fox Hill Special Service Area Fund

111

FOX HILL SSA EXPENDITURES

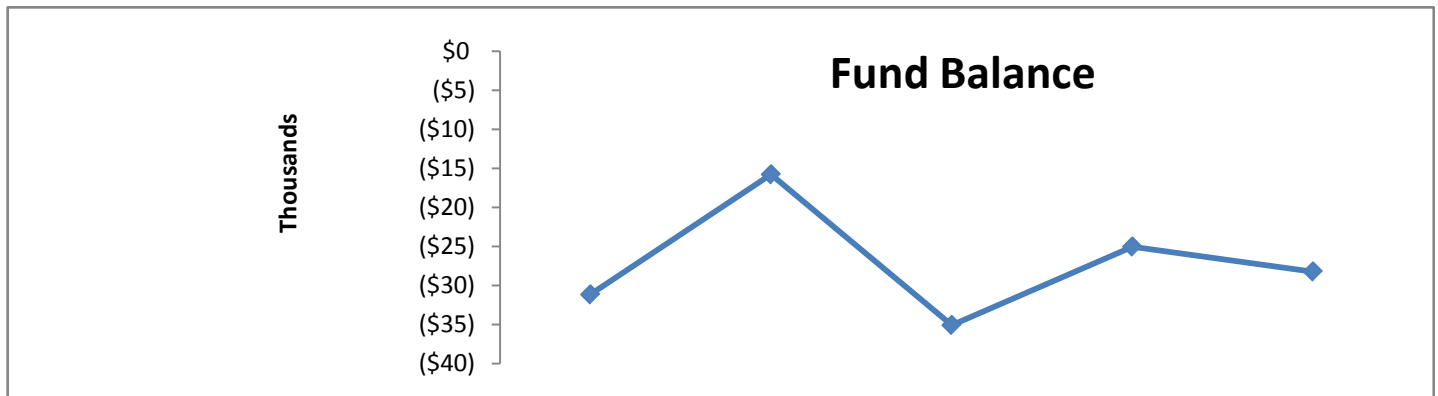
Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
11-111-54-00-5417	TRAIL MAINTENANCE	21,141	-	-	-	-
11-111-54-00-5462	PROFESSIONAL SERVICES <i>Management Company Fees</i>	-	-	7,000	2,700	2,835
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	5,173	10,741	16,000	16,000	6,000
Total:	Contractual Services	\$26,314	\$10,741	\$23,000	\$18,700	\$8,835
	Total: FOX HILL SSA EXPENDITURES	<u>\$26,314</u>	<u>\$10,741</u>	<u>\$23,000</u>	<u>\$18,700</u>	<u>\$8,835</u>

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SUNFLOWER SSA FUND (12)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Taxes	18,609	20,456	13,480	13,480	15,637
Total Revenue	18,609	20,456	13,480	13,480	15,637
Expenditures					
Contractual Services	29,676	5,057	29,735	22,744	18,835
Total Expenditures	29,676	5,057	29,735	22,744	18,835
Surplus (Deficit)	(11,067)	15,399	(16,255)	(9,264)	(3,198)
Ending Fund Balance	(31,175)	(15,774)	(35,099)	(25,038)	(28,236)
	-105.1%	-311.9%	-118.0%	-110.1%	-149.9%



United City of Yorkville
Sunflower Special Service Area Fund

12

SUNFLOWER SSA FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Taxes						
12-000-40-00-4000	PROPERTY TAXES	18,608	20,456	13,480	13,480	15,637
	<i>Special Service Area Tax - \$133.65 per Unit</i>					
12-000-45-00-4500	INVESTMENT EARNINGS	1	-	-	-	-
Total:	Taxes	\$18,609	\$20,456	\$13,480	\$13,480	\$15,637
	Total: SUNFLOWER SSA REVENUE	<u>\$18,609</u>	<u>\$20,456</u>	<u>\$13,480</u>	<u>\$13,480</u>	<u>\$15,637</u>

United City of Yorkville
Sunflower Special Service Area Fund

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SUNFLOWER SSA EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
12-112-54-00-5416	POND MAINTENANCE	26,551	2,512	8,735	8,735	5,000
12-112-54-00-5462	PROFESSIONAL SERVICES	-	-	10,000	2,700	2,835
	<i>Management Company Fees</i>					
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	3,125	2,545	11,000	11,309	11,000
Total:	Contractual Services	\$29,676	\$5,057	\$29,735	\$22,744	\$18,835
	Total: SUNFLOWER SSA EXPENDITURES	<u>\$29,676</u>	<u>\$5,057</u>	<u>\$29,735</u>	<u>\$22,744</u>	<u>\$18,835</u>

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DEBT SERVICE FUND (42)

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DEBT SERVICE FUND (42)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Taxes	164,852	47,070	-	-	-
Licenses & Permits	14,281	7,015	5,000	6,500	6,000
Investment Earnings	11	-	-	-	-
Other Financing Sources	127,243	266,979	315,225	313,725	318,725
Total Revenue	306,387	321,064	320,225	320,225	324,725
Expenditures					
Contractual Services	3,979	914	475	475	475
Debt Service	310,250	320,150	319,750	319,750	324,250
Total Expenditures	314,229	321,064	320,225	320,225	324,725
Surplus (Deficit)	(7,842)	0	0	0	0
Ending Fund Balance	0	0	0	0	0



United City of Yorkville

Debt Service Fund

42

DEBT SERVICE FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Taxes						
42-000-40-00-4000	PROPERTY TAXES - 2014B BOND	164,852	47,070	-	-	-
	Total: Taxes	\$164,852	\$47,070	\$0	\$0	\$0
License & Permits						
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	10,777	6,577	5,000	6,500	6,000
42-000-42-00-4216	BUILD PROGRAM PERMITS	3,466	425	-	-	-
42-000-42-00-4224	RENEW PROGRAM	38	13	-	-	-
	Total: Licenses & Permits	\$14,281	\$7,015	\$5,000	\$6,500	\$6,000
Investment Earnings						
42-000-45-00-4500	INVESTMENT EARNINGS	11	-	-	-	-
	Total: Investment Earnings	\$11	\$0	\$0	\$0	\$0
Other Financing Sources						
42-000-49-00-4901	TRANSFER FROM GENERAL 2014B Debt Service	127,243	266,979	315,225	313,725	318,725
	Total: Other Financing Sources	\$127,243	\$266,979	\$315,225	\$313,725	\$318,725
	Total: DEBT SERVICE FUND REVENUE	<u>\$306,387</u>	<u>\$321,064</u>	<u>\$320,225</u>	<u>\$320,225</u>	<u>\$324,725</u>

United City of Yorkville
Debt Service Fund

420

DEBT SERVICE FUND EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
42-420-54-00-5405	BUILD PROGRAM	3,466	425	-	-	-
42-420-54-00-5406	RENEW PROGRAM	38	13	-	-	-
42-420-54-00-5498	PAYING AGENT FEES	475	476	475	475	475
Total:	Contractual Services	\$3,979	\$914	\$475	\$475	\$475
Debt Service - 2014B Bond						
42-420-79-00-8000	PRINCIPAL PAYMENT	255,000	270,000	275,000	275,000	285,000
42-420-79-00-8050	INTEREST PAYMENT	55,250	50,150	44,750	44,750	39,250
Total:	Debt Service - 2014B Bond	\$310,250	\$320,150	\$319,750	\$319,750	\$324,250
Total: DEBT SERVICE		<u>\$314,229</u>	<u>\$321,064</u>	<u>\$320,225</u>	<u>\$320,225</u>	<u>\$324,725</u>

UNITED CITY OF YORKVILLE, ILLINOIS

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

General Obligation Alternate Revenue Source Refunding Bond Series 2014B

Date of Maturity	December 30, 2022	Principal & Interest Paid-to-Date	\$ 972,403
Date of Issuance	August 5, 2014		
Authorized Issue	\$2,300,000	Principal & Interest Outstanding	\$ 1,629,050
Interest Rates	2.00% - 3.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	Amalgamated Bank		
Purpose	Refunding of the Series 2005A Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

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

CAPITAL PROJECT FUNDS

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

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

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VEHICLE & EQUIPMENT FUND (25)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Licenses & Permits	89,150	134,050	73,500	122,000	120,600
Fines & Forfeits	11,374	6,608	7,700	6,700	6,700
Charges for Service	374,386	236,948	246,565	260,116	107,861
Investment Earnings	43	86	80	150	150
Miscellaneous	53,073	259,697	2,000	1,583	2,000
Total Revenue	528,026	637,389	329,845	390,549	237,311
Expenditures					
Contractual Services	52,553	31,526	9,750	8,815	10,500
Supplies	-	-	2,000	1,583	36,411
Capital Outlay	506,175	264,262	515,141	274,089	157,000
Debt Service	73,034	73,034	73,034	73,034	73,034
Total Expenditures	631,762	368,822	599,925	357,521	276,945
Surplus (Deficit)	(103,736)	268,567	(270,080)	33,028	(39,634)
Ending Fund Balance	1,841	270,407	0	303,435	263,801
	0.3%	73.3%	0.0%	84.9%	95.3%



United City of Yorkville

Vehicle & Equipment Fund

25

VEHICLE & EQUIPMENT FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Licenses & Permits						
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	12,900	32,100	25,000	33,000	30,600
25-000-42-00-4216	BUILD PROGRAM PERMITS	43,410	28,700	-	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEES	3,250	8,600	6,000	9,000	12,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	26,240	60,350	40,000	75,000	72,000
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	1,625	4,300	2,500	5,000	6,000
25-000-42-00-4224	RENEW PROGRAM PERMITS	1,725	-	-	-	-
Total:	Licenses & Permits	\$89,150	\$134,050	\$73,500	\$122,000	\$120,600
Fines & Forfeits						
25-000-43-00-4315	DUI FINES	10,803	5,865	7,000	6,000	6,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	571	743	700	700	700
Total:	Fines & Forfeits	\$11,374	\$6,608	\$7,700	\$6,700	\$6,700
Charges for Service						
25-000-44-00-4418	MOWING INCOME	5,744	1,955	3,000	629	2,000
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK	-	-	-	-	40,000
25-000-44-00-4420	POLICE CHARGEBACK	174,263	97,459	167,600	150,656	31,450
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	194,379	63,626	75,965	38,831	-
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	-	73,908	-	70,000	-
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	34,411
Total:	Charges for Service	\$374,386	\$236,948	\$246,565	\$260,116	\$107,861
Investment Earnings						
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	43	86	80	150	150
Total:	Investment Earnings	\$43	\$86	\$80	\$150	\$150
Miscellaneous						
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	624	435	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	3,929	5,100	2,000	1,583	2,000
25-000-48-00-4855	MISCELLANEOUS INCOME - PARK CAPITAL	74	-	-	-	-
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	3,475	5,990	-	-	-
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	44,171	-	-	-	-
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL	800	248,172	-	-	-
Total:	Miscellaneous	\$53,073	\$259,697	\$2,000	\$1,583	\$2,000
Total: VEHICLE & EQUIP REVENUE		<u>\$528,026</u>	<u>\$637,389</u>	<u>\$329,845</u>	<u>\$390,549</u>	<u>\$237,311</u>

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

205

POLICE CAPITAL EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
25-205-54-00-5405	BUILD PROGRAM	9,750	2,700	-	-	-
25-205-54-00-5406	RENEW PROGRAM	450	-	-	-	-
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	5,517	760	8,000	8,570	8,750
	<i>Maint - Emergency Sirens & Lighting Detectors</i>					
Total:	Contractual Services	\$15,717	\$3,460	\$8,000	\$8,570	\$8,750
Capital Outlay						
25-205-60-00-6060	EQUIPMENT	2,369	-	27,300	27,300	5,000
	<i>In-Car Squad Video Cameras</i>					
25-205-60-00-6070	VEHICLES	194,750	141,832	165,000	154,486	55,000
	<i>One New Squad including Build Out</i>					
Total:	Capital Outlay	\$197,119	\$141,832	\$192,300	\$181,786	\$60,000
	Total: POLICE CAPITAL EXPENDITURES	<u>\$212,836</u>	<u>\$145,292</u>	<u>\$200,300</u>	<u>\$190,356</u>	<u>\$68,750</u>

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

212

GENERAL GOVERNMENT CAPITAL

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Supplies						
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE <i>City-Wide Computer Replacement Program</i>	-	-	-	-	34,411
	Total: Supplies	\$0	\$0	\$0	\$0	\$34,411
Capital Outlay						
25-212-60-00-6070	VEHICLES <i>New Comm Dvlp Vehicle</i>	-	-	-	-	40,000
	Total: Capital Outlay	\$0	\$0	\$0	\$0	\$40,000
	Total: GENERAL GOVERNMENT CAPITAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$74,411</u>

United City of Yorkville

Vehicle & Equipment Fund

215

PUBLIC WORKS CAPITAL EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
25-215-54-00-5405	BUILD PROGRAM	32,510	25,950	-	-	-
25-215-54-00-5406	RENEW PROGRAM	1,200	-	-	-	-
25-215-54-00-5448	FILING FEES	1,901	294	1,750	245	1,750
	<i>Mowing Liens</i>					
Total:	Contractual Services	\$35,611	\$26,244	\$1,750	\$245	\$1,750
Supplies						
25-215-56-00-5620	OPERATING SUPPLIES	-	-	2,000	1,583	2,000
Total:	Supplies	\$0	\$0	\$2,000	\$1,583	\$2,000
Capital Outlay						
25-215-60-00-6060	EQUIPMENT	15,084	24,098	7,400	7,400	7,000
	<i>Plow & Lights for One-Ton Truck</i>					
25-215-60-00-6070	VEHICLES	169,807	44,424	45,000	45,000	-
Total:	Capital Outlay	\$184,891	\$68,522	\$52,400	\$52,400	\$7,000
Debt Service - Public Works Building						
25-215-92-00-8000	PRINCIPAL PAYMENT	39,638	41,430	43,303	43,303	45,261
25-215-92-00-8050	INTEREST PAYMENT	31,177	29,385	27,512	27,512	25,554
Total:	Debt Service - PW Building	\$70,815	\$70,815	\$70,815	\$70,815	\$70,815
Total: PW CAPITAL EXPENDITURES		<u>\$291,317</u>	<u>\$165,581</u>	<u>\$126,965</u>	<u>\$125,043</u>	<u>\$81,565</u>

United City of Yorkville

Vehicle & Equipment Fund

225

PARKS & RECREATION CAPITAL EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
25-225-54-00-5405	BUILD PROGRAM	1,150	50	-	-	-
25-225-54-00-5406	RENEW PROGRAM	75	-	-	-	-
25-225-54-00-5462	PROFESSIONAL SERVICES	-	1,772	-	-	-
	Total: Contractual Services	\$1,225	\$1,822	\$0	\$0	\$0
Capital Outlay						
25-225-60-00-6020	BUILDINGS & STRUCTURES	-	-	250,441	-	-
25-225-60-00-6060	EQUIPMENT	78,936	53,908	-	20,000	50,000
	<i>New Playground Equip - Purcell Park</i>					
25-225-60-00-6068	TRAIL IMPROVEMENTS	20,347	-	-	-	-
25-225-60-00-6070	VEHICLES	24,882	-	20,000	19,903	-
	Total: Capital Outlay	\$124,165	\$53,908	\$270,441	\$39,903	\$50,000
Debt Service - Public Works Building						
25-225-92-00-8000	PRINCIPAL PAYMENT	1,242	1,298	1,357	1,357	1,418
25-225-92-00-8050	INTEREST PAYMENT	977	921	862	862	801
	Total: Debt Service - PW Building	\$2,219	\$2,219	\$2,219	\$2,219	\$2,219
	Total: PARK & REC CAPITAL EXPENDITURES	<u>\$127,609</u>	<u>\$57,949</u>	<u>\$272,660</u>	<u>\$42,122</u>	<u>\$52,219</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Vehicle & Equipment Fund Long-Term Debt Requirements

Adjustable Rate Note - Public Works Building on 185 Wolf Street

Date of Maturity	October 1, 2028	Principal & Interest Paid-to-Date	\$	734,044
Date of Issuance	October 1, 2008			
Authorized Issue	* \$937,500	Principal & Interest Outstanding	\$	772,947
Interest Rates	** 4.430%			
Current Monthly Payment	\$6,086			
Payable at	Betzviser Development			
Purpose	Additional shop and storage space for Public Works & Park Dept operations			

PRINCIPAL AND INTEREST REQUIREMENTS (ANNUALIZED)

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

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

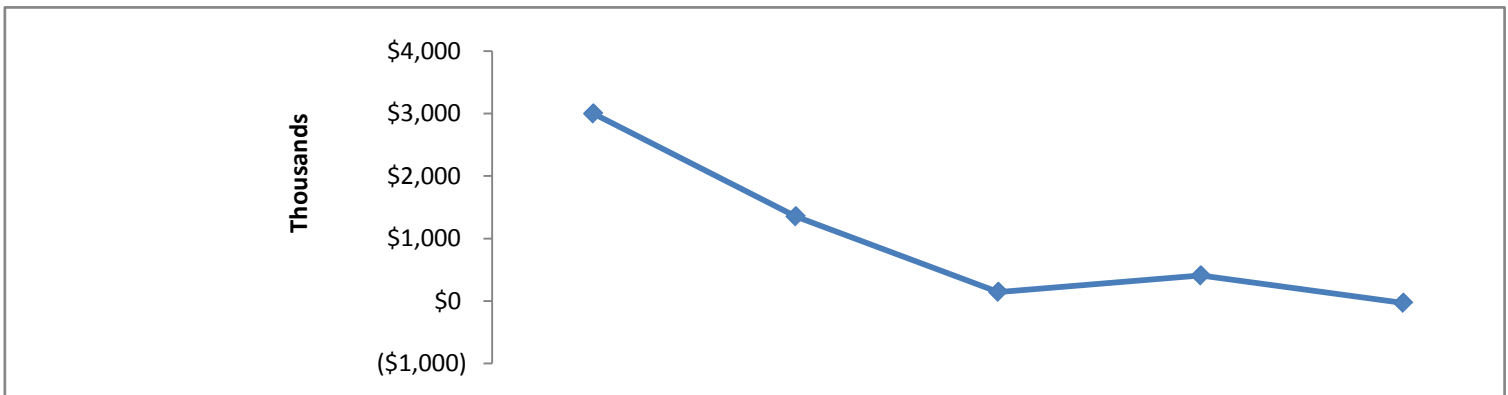
** Interest rate is scheduled to adjust in December 2018 and 2023.

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CITY-WIDE CAPITAL FUND (23)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Intergovernmental	135,722	534,354	200,224	292,754	-
Licenses & Permits	141,203	196,003	73,000	173,500	91,500
Charges for Service	700,156	718,872	700,000	730,000	730,000
Investment Earnings	1,630	3,703	1,000	6,750	1,000
Reimbursements	399,561	199,851	472,617	367,560	1,109,077
Miscellaneous	-	-	-	-	2,000
Other Financing Sources	210,243	73,502	1,258,924	1,263,397	250,000
Total Revenue	1,588,515	1,726,285	2,705,765	2,833,961	2,183,577
Expenditures					
Contractual Services	130,762	107,274	161,675	267,144	218,675
Supplies	8,913	27,847	35,000	25,000	65,000
Capital Outlay	2,711,081	2,825,760	2,990,753	2,990,926	1,848,049
Debt Service	405,937	404,138	403,588	403,588	407,563
Other Financing Uses	12,621	9,645	78,510	95,074	82,866
Total Expenditures	3,269,314	3,374,664	3,669,526	3,781,732	2,622,153
Surplus (Deficit)	(1,680,799)	(1,648,379)	(963,761)	(947,771)	(438,576)
Ending Fund Balance	3,003,908	1,355,530	144,741	407,759	(30,817)
	91.9%	40.2%	3.9%	10.8%	-1.2%



Fiscal Year 2018 City-Wide Capital Fund Highlights

Center & Countryside Parkways - This mill and overlay roadway project was completed in the current fiscal year and was financed by remaining proceeds from the 2015A bond, via a transfer from the Water Fund. Total cost for the project was approximately \$230,000.

ADA Transition Plan - This study, which was substantially complete at fiscal year end, evaluated the transitions between sidewalk & roadways throughout Yorkville, devising strategies to address any non-compliant sidewalk transitions.

Road to Better Roads (RTBR) Program - The 2017 RTBR Program focused on the resurfacing and paving of several local roadways including: Tower Lane; Madison Court; Pavilion Road; Walsh Drive; South Main; Washington; Fox; Madison; and portions of East Spring Streets.

Kennedy Road Resurfacing - This project, which resurfaced Kennedy Road from Galena to Autumn Creek Subdivision, was substantially complete by the end of the current fiscal year. Final construction costs are estimated to be around \$350,000; although these costs were partially offset by a reimbursement from Kendall County in the amount of \$160,000.

Countryside Subdivision - The final lift of asphalt and landscape improvements were completed in the Summer of 2017, which culminated this multi-year project which cost approximately \$5.2 million; of which \$1.89 million is directly attributable to the City-Wide Capital Fund.

Building Conditions Survey - This survey, which was substantially completed in FY 2018, assessed all City-owned facilities (including all systems & components of those facilities) & sites for the purposes of identify physical deficiencies and devising a long-term plan to facilitate repair and replacement.

Kennedy Road Bike Path Project - This project was substantially complete by the end of the current fiscal year, with only landscape punchlist items remaining. Accumulated costs for this projected total around \$1.13 million at the end of the current fiscal year, with funding provided by grant proceeds (80%) and donations (20%) from the community group known as "Push For the Path" (P4P).

Fiscal Year 2019 City-Wide Capital Fund Goals & Objectives

- Construction for the completion of public infrastructure improvements in Whispering Meadows - Units one, two and four is slated to begin in the Spring of 2018 at an estimated cost of approximately \$1.1 million; of which \$1.07 million is directly attributable to roadway improvements. These costs will be partially offset from settlement proceeds in the amount of \$800,000
- The 2018 Road to Better Roads (RTBR) Program will focus on the resurfacing and paving of several local roadways including: Walsh Drive; Teri Lane; Pavilion Road; and Spring Street.
- A facilities master plan is scheduled over the next two fiscal years, at a budgeted cost of \$100,000 per annum. This plan will address space needs for long-term staffing levels, in addition to planning for future expansion. This plan will be a guide in maintaining and making capital improvements to the City's buildings and facilities. The goal is to reduce costs, deliver services effectively and efficiently while planning for population growth in the City.
- A Road Study Update has been included in the FY 2019 budget, at an approximate cost of \$65,000. The new study will include gathering of field data along with preparing updated exhibits and a five-year plan.
- A new permanent gasoline fueling tank and station is planned for the upcoming fiscal year at a budgeted cost of \$40,000; thus allowing the City to buy fuel in bulk.
- Stream bank stabilization maintenance has been slated for the upcoming fiscal year on Pavillion Road, at a budgeted cost of \$110,000.

United City of Yorkville

City-Wide Capital Fund

23

CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Intergovernmental						
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN <i>80% Reimb - Construction Engineering</i>	11,244	31,109	1,600	540	-
23-000-41-00-4169	FEDERAL GRANTS - MILL STREET LAFO	1,075	24,606	-	-	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	71,327	2,475	133,424	227,014	-
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47)	52,076	476,164	65,200	65,200	-
Total:	Intergovernmental	\$135,722	\$534,354	\$200,224	\$292,754	\$0
Licenses & Permits						
23-000-42-00-4210	BUILDING PERMITS	-	35,365	-	50,000	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	6,150	1,085	6,000	3,500	3,500
23-000-42-00-4216	BUILD PROGRAM PERMITS	85,565	61,008	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNI BLDG	7,077	9,645	7,000	30,000	18,000
23-000-42-00-4222	ROAD CONTRIBUTION FEE	40,000	88,000	60,000	90,000	70,000
23-000-42-00-4224	RENEW PROGRAM PERMITS	2,411	900	-	-	-
Total:	Licenses & Permits	\$141,203	\$196,003	\$73,000	\$173,500	\$91,500
Charges for Service						
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	700,156	718,872	700,000	730,000	730,000
Total:	Charges for Service	\$700,156	\$718,872	\$700,000	\$730,000	\$730,000
Investment Earnings						
23-000-45-00-4500	INVESTMENT EARNINGS	1,630	3,703	1,000	6,750	1,000
Total:	Investment Earnings	\$1,630	\$3,703	\$1,000	\$6,750	\$1,000
Reimbursements						
23-000-46-00-4606	REIMB - COM ED	316,905	-	-	-	-
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	11,999	131,574	-	7,797	7,549
23-000-46-00-4608	REIMB - KENNEDY RD IMPROVEMENTS	-	-	160,000	160,000	-
23-000-46-00-4620	REIMB - PULTE (AUTUMN CREEK)	25,703	-	-	-	-
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	-	-	-	16,820	256,528
23-000-46-00-4622	REIMB - WHISPERING MEADOWS <i>Settlement Proceeds</i>	-	-	-	-	800,000
23-000-46-00-4630	REIMB - STAGECOACH CROSSING	-	63,404	-	-	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	38,618	1,413	312,617	118,943	29,000
23-000-46-00-4690	REIMB - MISCELLANEOUS	6,336	3,460	-	64,000	16,000
Total:	Reimbursements	\$399,561	\$199,851	\$472,617	\$367,560	\$1,109,077

United City of Yorkville

City-Wide Capital Fund

23

CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Miscellaneous						
23-000-48-00-4845	DONATIONS	-	-	-	-	2,000
	<i>Hanging Baskets - moved from General Fund</i>					
Total:	Miscellaneous	\$0	\$0	\$0	\$0	\$2,000
Other Financing Sources						
23-000-49-00-4905	LOAN PROCEEDS	152,183	-	-	-	-
	<i>KC Loan for River Road Bridge Construction</i>					
23-000-49-00-4910	SALE OF CAPITAL ASSETS	-	1,900	-	-	-
23-000-49-00-4916	TRANSFER FROM GENERAL - CW B&G	58,060	71,602	160,000	247,415	-
23-000-49-00-4923	TRANSFER FROM GENERAL - CW CAPITAL	-	-	-	-	250,000
23-000-49-00-4951	TRANSFER FROM WATER	-	-	1,098,924	1,015,982	-
	<i>Remaining 2015A Bond Proceeds</i>					
Total:	Other Financing Sources	\$210,243	\$73,502	\$1,258,924	\$1,263,397	\$250,000
Total:	CITY-WIDE CAPITAL REVENUE	<u>\$1,588,515</u>	<u>\$1,726,285</u>	<u>\$2,705,765</u>	<u>\$2,833,961</u>	<u>\$2,183,577</u>

United City of Yorkville

City-Wide Capital Fund

216

CITY-WIDE BUILDING & GROUNDS EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
23-216-54-00-5405	BUILD PROGRAM	8,945	4,850	-	-	-
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	40,202	43,755	125,000	222,415	150,000
	<i>Includes Costs for Master Facilities Plan - \$100k</i>					
23-216-56-00-5626	HANGING BASKETS	-	-	-	-	2,000
	<i>Moved from General Fund - Streets Dept</i>					
Total:	Contractual Services	\$49,147	\$48,605	\$125,000	\$222,415	\$152,000
Supplies						
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	8,913	27,847	35,000	25,000	25,000
23-216-60-00-6020	BUILDINGS & STRUCTURES	-	-	-	-	40,000
	<i>Fueling Station</i>					
Total:	Supplies	\$8,913	\$27,847	\$35,000	\$25,000	\$65,000
Other Financing Uses						
23-216-99-00-9901	TRANSFER TO GENERAL	7,077	9,645	7,000	30,000	18,000
	<i>Re-payment for Close Out Transfer in FY 2014</i>					
Total:	Other Financing Uses	\$7,077	\$9,645	\$7,000	\$30,000	\$18,000
	Total: CW B&G EXPENDITURES	<u>\$65,137</u>	<u>\$86,097</u>	<u>\$167,000</u>	<u>\$277,415</u>	<u>\$235,000</u>

United City of Yorkville

City-Wide Capital Fund

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CITY-WIDE CAPITAL EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
23-230-54-00-5405	BUILD PROGRAM	76,620	56,158	-	-	-
23-230-54-00-5406	RENEW PROGRAM	2,411	900	-	-	-
23-230-54-00-5465	ENGINEERING SERVICES	1,370	-	35,000	35,000	65,000
	<i>Road Study Update</i>					
23-230-54-00-5497	PROPERTY TAX PAYMENT	-	-	-	8,054	-
	<i>609 N. Bridge Property</i>					
23-230-54-00-5498	PAYING AGENT FEES	475	475	475	475	475
23-230-54-00-5499	BAD DEBT	739	1,136	1,200	1,200	1,200
	<i>Road Infrastructure Fee Portion of Utility Bill</i>					
	Total: Contractual Services	\$81,615	\$58,669	\$36,675	\$44,729	\$66,675
Capital Outlay						
23-230-60-00-6007	KENNEDY ROAD - AUTUMN CREEK	25,703	-	-	-	-
23-230-60-00-6008	BEECHER & CORNELIS ROAD	318,507	-	-	-	-
23-230-60-00-6009	WRIGLEY (RTE 47) EXPANSION	57,430	454,548	65,200	65,200	-
	<i>Project Costs - 100% Reimbursable</i>					
23-230-60-00-6011	PROPERTY ACQUISITION	-	160,877	-	-	-
	<i>609 N Bridge Street</i>					
23-230-60-00-6014	BLACKBERRY WOODS	11,999	131,574	-	7,797	7,549
	<i>100% Reimbursable from Surety Bond</i>					
23-230-60-00-6016	US34 (CENTER/ELDAMIAN RD) PROJECT	-	-	151,300	19,500	110,226
23-230-60-00-6017	STAGECOACH CROSSING	-	63,304	-	-	-
	<i>100% Reimbursable from First Midwest LOC</i>					
23-230-60-00-6018	GREENBRIAR POND NATURALIZATION	12,632	8,649	4,672	5,109	5,000
23-230-60-00-6019	BRISTOL BAY ACCESS ROAD	-	-	50,000	40,699	-
23-230-60-00-6021	PAVILLION ROAD STREAMBANK STABILIZATION	-	-	-	-	110,000
23-230-60-00-6023	FOUNTAIN VILLAGE SUBDIVISION	-	-	-	16,820	256,528
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	509,430	695,767	400,000	771,007	100,000
23-230-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	-	-	-	1,070,000
23-230-60-00-6041	SIDEWALK CONSTRUCTION	3,598	806	7,500	3,000	5,000
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	14,055	39,088	2,000	675	-
23-230-60-00-6058	RT 71 (IL 47/ORCHARD RD) PROJECT	-	-	-	-	30,333
23-230-60-00-6059	US 34 (IL 47/ORCHARD RD) PROJECT	-	16,497	94,600	81,682	98,413
23-230-60-00-6073	GAME FARM ROAD PROJECT	1,377,783	13,364	-	328,914	-
23-230-60-00-6075	RIVER ROAD BRIDGE PROJECT	152,183	-	-	-	-
23-230-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	117,202	1,211,639	645,940	627,417	-
23-230-60-00-6084	CENTER & COUNTRYSIDE IMPROVEMENTS	-	-	522,000	228,480	-
23-230-60-00-6086	KENNEDY ROAD IMPROVEMENTS	-	25,753	601,500	384,669	10,000

United City of Yorkville

City-Wide Capital Fund

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CITY-WIDE CAPITAL EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL <i>80% Reimb - Construction Engineering Remainder to be Reimb from Push for the Path Proceeds</i>	109,946	3,894	446,041	409,957	45,000
23-230-60-00-6095	SUNFLOWER ESTATES - DRAINAGE IMPROV	613	-	-	-	-
Total:	Capital Outlay	\$2,711,081	\$2,825,760	\$2,990,753	\$2,990,926	\$1,848,049
Debt Service - 2014A Bond						
23-230-78-00-8000	PRINCIPAL PAYMENT	135,000	185,000	190,000	190,000	190,000
23-230-78-00-8050	INTEREST PAYMENT	195,937	144,138	138,588	138,588	132,888
Total:	Debt Service - 2014A Bond	\$330,937	\$329,138	\$328,588	\$328,588	\$322,888
Kendall County Loan - River Road Bridge						
23-230-97-00-8000	PRINCIPAL PAYMENT <i>Final PMT</i>	75,000	75,000	75,000	75,000	84,675
Total:	Kendall Co Loan - River Rd Bridge	\$75,000	\$75,000	\$75,000	\$75,000	\$84,675
Other Financing Uses						
23-230-99-00-9915	TRANSFER TO MOTOR FUEL TAX	5,544	-	-	-	-
23-230-99-00-9951	TRANSFER TO WATER <i>~24% of Annual Debt Service Amount for 2015A Bonds</i>	-	-	71,510	65,074	64,866
Total:	Other Financing Uses	\$5,544	\$0	\$71,510	\$65,074	\$64,866
Total: CITY-WIDE CAP EXPENDITURES		<u>\$3,204,177</u>	<u>\$3,288,567</u>	<u>\$3,502,526</u>	<u>\$3,504,317</u>	<u>\$2,387,153</u>

UNITED CITY OF YORKVILLE, ILLINOIS

City-Wide Capital Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Bond of 2014A

Date of Maturity	December 1, 2033	Principal & Interest Paid-to-Date	\$ 988,662
Date of Issuance	August 5, 2014		
Authorized Issue	\$4,295,000	Principal & Interest Outstanding	\$ 5,079,588
Interest Rates	3.00% - 4.30%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	Amalgamated Bank		
Purpose	Game Farm Road Project		

PRINCIPAL AND INTEREST REQUIREMENTS

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

ENTERPRISE FUNDS

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

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

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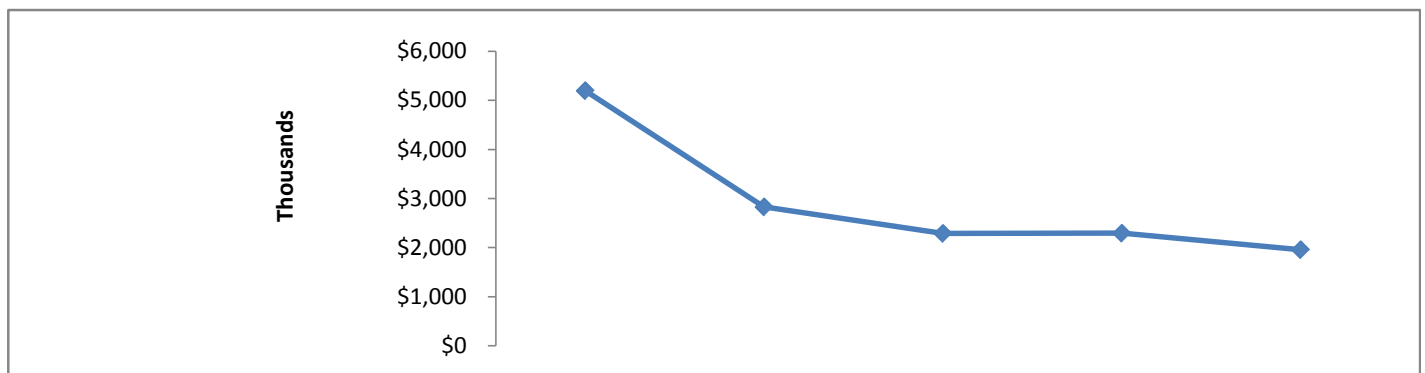
WATER FUND (51)

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

Operational Functions

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Licenses & Permits	162,468	171,840	-	-	-
Charges for Service	3,461,906	3,955,944	4,088,800	4,356,416	4,326,486
Investment Earnings	5,492	9,729	5,000	10,500	7,000
Reimbursements	4,605	27,256	-	200	-
Miscellaneous	57,261	60,865	58,582	61,051	62,491
Other Financing Sources	4,369,998	6,325,992	145,385	138,949	142,541
Total Revenue	8,061,730	10,551,626	4,297,767	4,567,116	4,538,518
Expenditures					
Salaries	376,019	390,595	430,549	421,000	441,121
Benefits	218,947	235,050	266,965	249,501	257,466
Contractual Services	887,201	827,278	886,366	717,206	734,523
Supplies	266,102	326,045	323,013	334,570	354,448
Capital Outlay	1,069,736	3,499,902	807,937	1,020,244	1,555,976
Debt Service	1,147,429	1,449,609	1,344,749	1,344,749	1,532,837
Other Financing Uses	-	6,193,291	1,098,924	1,015,982	-
Total Expenses	3,965,434	12,921,770	5,158,503	5,103,252	4,876,371
Surplus (Deficit)	4,096,296	(2,370,144)	(860,736)	(536,136)	(337,853)
Ending Fund Balance Equivalent	5,196,289	2,826,144	2,285,570	2,290,008	1,952,155
	131.0%	21.9%	44.3%	44.9%	40.0%



WATER FUND (51)

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Public Works Director	0.33	0.33	0.33	0.33	0.33
Foreman	1.00	1.00	1.00	1.00	1.00
Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00	3.00	3.00
Maintenance Worker I	1.00	1.00	1.00	0.00	0.00
Utility Billing Clerk (Finance)	1.00	1.00	1.00	1.00	1.00
Part-time Personnel:					
Seasonal Worker	0.09	0.00	0.48	0.22	0.48
Meter Readers	0.09	0.09	0.96	0.23	0.96
Total Full-Time Equivalent Personnel	6.51	6.42	7.77	6.78	7.77

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

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

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

Fiscal Year 2018 Water Fund Highlights

Countryside Subdivision - The final lift of asphalt and landscape improvements were completed in the Summer of 2017, which culminated this multi-year project which cost approximately \$5.2 million; of which \$3.26 million is directly attributable to the Water Fund.

Water Well Repairs - Well #7 improvements were deferred until the subsequent fiscal year due to emergency repairs to Well #9. Emergency pump repairs to Well #9 were completed in Fiscal Year 2018 at a total cost of approximately \$230,000.

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

WATER FUND (51)

Fiscal Year 2019 Water Fund Goals & Objectives

- The Engineering Services & Property acquisition line items have been budgeted at \$200,000 in aggregate, in order to fund land acquisition and engineering costs associated with the Regional Water Study.
- The purchase of a new one-ton pick-up truck, including all relevant attachments, has been budgeted, at a cost of \$50,000.
- Construction for the completion of public infrastructure improvements in Whispering Meadows - Units one, two and four is slated to begin in the Spring of 2018 at an estimated cost of approximately \$1.1 million; of which \$50,000 is directly attributable to water improvements.
- Over \$500,000 has been budgeted for water improvements on the eastern portion of Illinois Route 71, which includes the Fox Highlands & Raintree Village subdivision watermain interconnects.
- Construction engineering will continue on the East Orange Street infrastructure improvement project, just east of the Bridge Street intersection, in conjunction with the 2018 Road to Better Roads Program.
- Well #7 is scheduled to be rehabed at a budgeted cost of \$157,500. The remaining \$100,000 in the Well Rehabilitation line item will be applied to the demolition and site restoration of the former Well #3.
- Cation media exchange replacements are budgeted to be conducted in the upcoming fiscal year at water treatment plants #8 and #9.

Water Department Performance Metrics

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual
Number of Utility Accounts	6,251	6,360	6,465	6,644	6,805
<i>Residential</i>	5,837	5,943	6,037	6,206	6,354
<i>Commercial</i>	331	334	345	353	361
<i>Industrial</i>	51	51	50	51	51
<i>Government</i>	32	32	33	34	39
Number of Direct Deposit Customers	684	665	664	712	743
<i>Percentage of Total Accounts</i>	10.89%	10.45%	10.27%	10.72%	10.92%
Number of e-Billing Customers	n/a	214	458	523	634
<i>Percentage of Total Accounts</i>	-	3.36%	7.08%	7.87%	9.32%
Volume of Water Billed (in cubic feet)	62,743,823	56,658,370	60,475,069	64,208,149	68,062,433
<i>Percent Change</i>	-5.37%	-9.70%	6.74%	6.17%	6.00%

United City of Yorkville

Water Fund

51

WATER FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Licenses & Permits						
51-000-42-00-4216	BUILD PROGRAM PERMIT	162,468	171,840	-	-	-
	Total: Licenses & Permits	\$162,468	\$171,840	\$0	\$0	\$0
Charges for Services						
51-000-44-00-4424	WATER SALES	2,463,058	2,952,074	2,956,000	3,105,000	3,105,000
	<i>Water Rates unchanged from FY 2018</i>					
51-000-44-00-4425	BULK WATER SALES	(6,660)	5,250	5,000	2,000	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	101,208	104,425	105,000	120,000	120,000
51-000-44-00-4430	WATER METER SALES	38,102	66,280	50,000	75,000	58,206
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	717,028	734,552	725,000	745,000	745,000
51-000-44-00-4450	WATER CONNECTION FEES	149,170	93,363	247,800	309,416	293,280
	Total: Charges for Services	\$3,461,906	\$3,955,944	\$4,088,800	\$4,356,416	\$4,326,486
Investment Earnings						
51-000-45-00-4500	INVESTMENT EARNINGS	5,492	9,729	5,000	10,500	7,000
	Total: Investment Earnings	\$5,492	\$9,729	\$5,000	\$10,500	\$7,000
Reimbursements						
51-000-46-00-4690	REIMB - MISCELLANEOUS	4,605	27,256	-	200	-
	Total: Reimbursements	\$4,605	\$27,256	\$0	\$200	\$0
Miscellaneous						
51-000-48-00-4820	RENTAL INCOME	56,888	60,495	58,582	61,051	62,491
	<i>Prime Directive Water Tower Lease</i>					
	<i>Sprint Water Tower Lease</i>					
	<i>Verizon Water Tower Lease - Lehman Crossing</i>					
51-000-48-00-4850	MISCELLANEOUS INCOME	373	370	-	-	-
	Total: Miscellaneous	\$57,261	\$60,865	\$58,582	\$61,051	\$62,491
Other Financing Sources						
51-000-49-00-4900	BOND PROCEEDS	4,100,000	-	-	-	-
	<i>2015A Bond Issue</i>					
51-000-49-00-4902	BOND ISSUANCE	-	5,800,000	-	-	-
	<i>2016 Refunding Issue</i>					
51-000-49-00-4903	PREMIUM ON BOND ISSUANCE	193,723	449,023	-	-	-
51-000-49-00-4910	SALE OF CAPITAL ASSETS	-	1,894	-	-	-

United City of Yorkville

Water Fund

51

WATER FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL <i>Funds ~24% of 2015A Annual Debt Service</i>	-	-	71,510	65,074	64,866
51-000-49-00-4952	TRANSFER FROM SEWER <i>One Half the 2014C Debt Service PMT</i>	76,275	75,075	73,875	73,875	77,675
Total:	Other Financing Sources	\$4,369,998	\$6,325,992	\$145,385	\$138,949	\$142,541
	Total: WATER FUND REVENUE	<u>\$8,061,730</u>	<u>\$10,551,626</u>	<u>\$4,297,767</u>	<u>\$4,567,116</u>	<u>\$4,538,518</u>

United City of Yorkville

Water Fund

510

WATER OPERATIONS

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Salaries						
51-510-50-00-5010	SALARIES & WAGES	365,077	375,148	388,749	391,000	414,121
51-510-50-00-5015	PART-TIME SALARIES <i>One Part Time Employee</i>	3,611	5,530	29,800	18,000	15,000
51-510-50-00-5020	OVERTIME	7,331	9,917	12,000	12,000	12,000
	Total: Salaries	\$376,019	\$390,595	\$430,549	\$421,000	\$441,121
Benefits						
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	40,267	41,132	43,749	43,000	45,526
51-510-52-00-5214	FICA CONTRIBUTION	27,354	28,326	31,730	31,000	32,370
51-510-52-00-5216	GROUP HEALTH INSURANCE	113,806	127,757	148,964	136,852	139,233
51-510-52-00-5222	GROUP LIFE INSURANCE	777	705	705	705	519
51-510-52-00-5223	DENTAL INSURANCE	8,712	9,147	9,605	8,808	8,260
51-510-52-00-5224	VISION INSURANCE	1,131	1,131	1,165	1,218	1,218
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	1,785	1,148	2,000	1,182	2,000
51-510-52-00-5231	LIABILITY INSURANCE	25,115	25,704	29,047	26,736	28,340
	Total: Benefits	\$218,947	\$235,050	\$266,965	\$249,501	\$257,466
Contractual Services						
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	108,154	108,154	111,629
51-510-54-00-5402	BOND ISSUANCE COSTS	40,456	55,732	-	-	-
51-510-54-00-5405	BUILD PROGRAM	162,468	171,840	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	3,072	3,178	6,500	6,500	6,500
51-510-54-00-5415	TRAVEL & LODGING	1,193	2,123	1,600	1,600	2,000
51-510-54-00-5415	COMPUTER REPLACEMENT CHARGEBACK <i>3 New Computers</i>	-	-	-	-	2,627
51-510-54-00-5426	PUBLISHING & ADVERTISING	211	605	1,000	-	500
51-510-54-00-5429	WATER SAMPLES	6,842	7,607	12,000	10,000	10,000
51-510-54-00-5430	PRINTING & DUPLICATING	2,679	2,405	3,000	3,000	3,250
51-510-54-00-5440	TELECOMMUNICATIONS	24,715	30,807	30,000	30,000	30,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	113,208	143,204	120,000	120,000	145,000
51-510-54-00-5448	FILING FEES <i>Water Liens</i>	3,753	2,058	5,000	4,000	4,000
51-510-54-00-5452	POSTAGE & SHIPPING	18,206	16,838	19,000	19,000	19,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	1,080	1,603	1,600	1,600	1,800
51-510-54-00-5462	PROFESSIONAL SERVICES	47,595	39,025	45,000	45,000	45,000
51-510-54-00-5465	ENGINEERING SERVICES <i>Regional Water Study - Engineering Costs</i>	187,840	46,960	200,000	40,000	15,000
51-510-54-00-5466	LEGAL SERVICES	-	-	2,000	-	-

United City of Yorkville

Water Fund

510

WATER OPERATIONS

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
51-510-54-00-5480	UTILITIES	239,114	256,914	270,300	270,300	286,518
51-510-54-00-5483	JULIE SERVICES	4,300	7,849	6,500	6,500	3,000
51-510-54-00-5485	RENTAL & LEASE PURCHASE	464	423	750	1,000	1,000
51-510-54-00-5488	OFFICE CLEANING	-	-	4,167	1,164	1,199
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	14,551	8,862	15,000	15,000	12,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,994	15,096	25,000	25,000	25,000
51-510-54-00-5498	PAYING AGENT FEES	2,241	1,415	2,295	1,888	2,000
51-510-54-00-5499	BAD DEBT	6,219	12,734	7,500	7,500	7,500
	<i>Water Sales/Infra Fees on Utility Bill</i>					
Total:	Contractual Services	\$887,201	\$827,278	\$886,366	\$717,206	\$734,523
Supplies						
51-510-56-00-5600	WEARING APPAREL	5,194	4,264	4,200	4,500	5,100
51-510-56-00-5620	OPERATING SUPPLIES	5,993	7,744	15,000	7,500	7,500
51-510-56-00-5628	VEHICLE MAINTENACE SUPPLIES	1,082	699	5,000	2,500	2,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	1,144	4,447	2,000	2,000	4,000
51-510-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	641	850	2,000	170	-
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	151,829	173,204	181,913	175,000	183,750
51-510-56-00-5640	REPAIR & MAINTENANCE	12,970	19,307	20,000	20,000	27,500
51-510-56-00-5664	METERS & PARTS	72,039	97,378	70,000	100,000	100,000
51-510-56-00-5665	JULIE SUPPLIES	1,272	3,669	1,500	1,500	1,200
51-510-56-00-5695	GASOLINE	13,938	14,483	21,400	21,400	22,898
Total:	Supplies	\$266,102	\$326,045	\$323,013	\$334,570	\$354,448
Capital Outlay						
51-510-60-00-6022	WELL REHABILITATIONS	128,876	174,197	203,000	246,954	257,500
	<i>Well 7 Rehab / Well 3 Abandonment</i>					
51-510-60-00-6011	PROPERTY ACQUISITION	-	-	-	-	200,000
	<i>Regional Water Study</i>					
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	259,341	316,911	250,000	290,356	250,000
51-510-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	-	-	-	49,220
51-510-60-00-6059	US34 (IL RT47/ORCHARD RD) PROJECT	-	-	10,000	26,676	4,212
51-510-60-00-6060	EQUIPMENT	-	3,248	10,000	10,000	5,000
	<i>New Locator & Handheld</i>					
51-510-60-00-6066	RTE 71 WATERMAIN RELOCATION	15,955	24,195	14,580	47,935	533,500
51-510-60-00-6070	VEHICLES	-	65,710	-	-	50,000
	<i>New One-Ton Truck</i>					
51-510-60-00-6079	ROUTE 47 EXPANSION	197,544	197,544	197,544	197,544	197,544

United City of Yorkville

Water Fund

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WATER OPERATIONS

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT <i>Water Treatment Plants #8 & 9</i>	-	-	-	-	9,000
51-510-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	468,020	2,718,097	122,813	200,779	-
Total:	Capital Outlay	\$1,069,736	\$3,499,902	\$807,937	\$1,020,244	\$1,555,976
Debt Service - 2015A Bond						
51-510-77-00-8000	PRINCIPAL PAYMENT	-	73,543	113,987	113,987	117,664
51-510-77-00-8050	INTEREST PAYMENT	-	228,066	161,053	161,053	156,493
Total:	Debt Service - 2015A Bond	\$0	\$301,609	\$275,040	\$275,040	\$274,157
Debt Service - 2007A Bond						
51-510-83-00-8000	PRINCIPAL PAYMENT	15,000	15,000	-	-	-
51-510-83-00-8050	INTEREST PAYMENT <i>Refunded by 2016 Refunding Bond</i>	121,793	121,163	-	-	-
Total:	Debt Service - 2007A Bond	\$136,793	\$136,163	\$0	\$0	\$0
Debt Service - 2016 Refunding Bond						
51-510-85-00-8000	PRINCIPAL PAYMENT	-	-	430,000	430,000	470,000
51-510-85-00-8050	INTEREST PAYMENT	-	-	249,629	249,629	195,250
Total:	Debt Service - 2016 Refunding Bond	\$0	\$0	\$679,629	\$679,629	\$665,250
Debt Service - 2003 Debt Certificates						
51-510-86-00-8000	PRINCIPAL PAYMENT	100,000	100,000	100,000	100,000	300,000
51-510-86-00-8050	INTEREST PAYMENT	25,450	21,450	17,300	17,300	13,050
Total:	Debt Service - 2003 Debt Certificates	\$125,450	\$121,450	\$117,300	\$117,300	\$313,050
Debt Service - 2006A Refunding Debt Certificates						
51-510-87-00-8000	PRINCIPAL PAYMENT	435,000	460,000	-	-	-
51-510-87-00-8050	INTEREST PAYMENT <i>Refunded by 2016 Refunding Bond</i>	172,606	155,206	-	-	-
Total:	Debt Service - 2006A Refunding	\$607,606	\$615,206	\$0	\$0	\$0
Debt Service - IEPA Loan L17-156300						
51-510-89-00-8000	PRINCIPAL PAYMENT	94,544	96,923	99,361	99,361	101,860
51-510-89-00-8050	INTEREST PAYMENT	30,486	28,108	25,669	25,669	23,170
Total:	Debt Service - IL EPA Loan 156300	\$125,030	\$125,031	\$125,030	\$125,030	\$125,030
Debt Service - 2014C Refunding Bond						
51-510-94-00-8000	PRINCIPAL PAYMENT	120,000	120,000	120,000	120,000	130,000
51-510-94-00-8050	INTEREST PAYMENT	32,550	30,150	27,750	27,750	25,350
Total:	Debt Service - 2014C Ref Bond	\$152,550	\$150,150	\$147,750	\$147,750	\$155,350

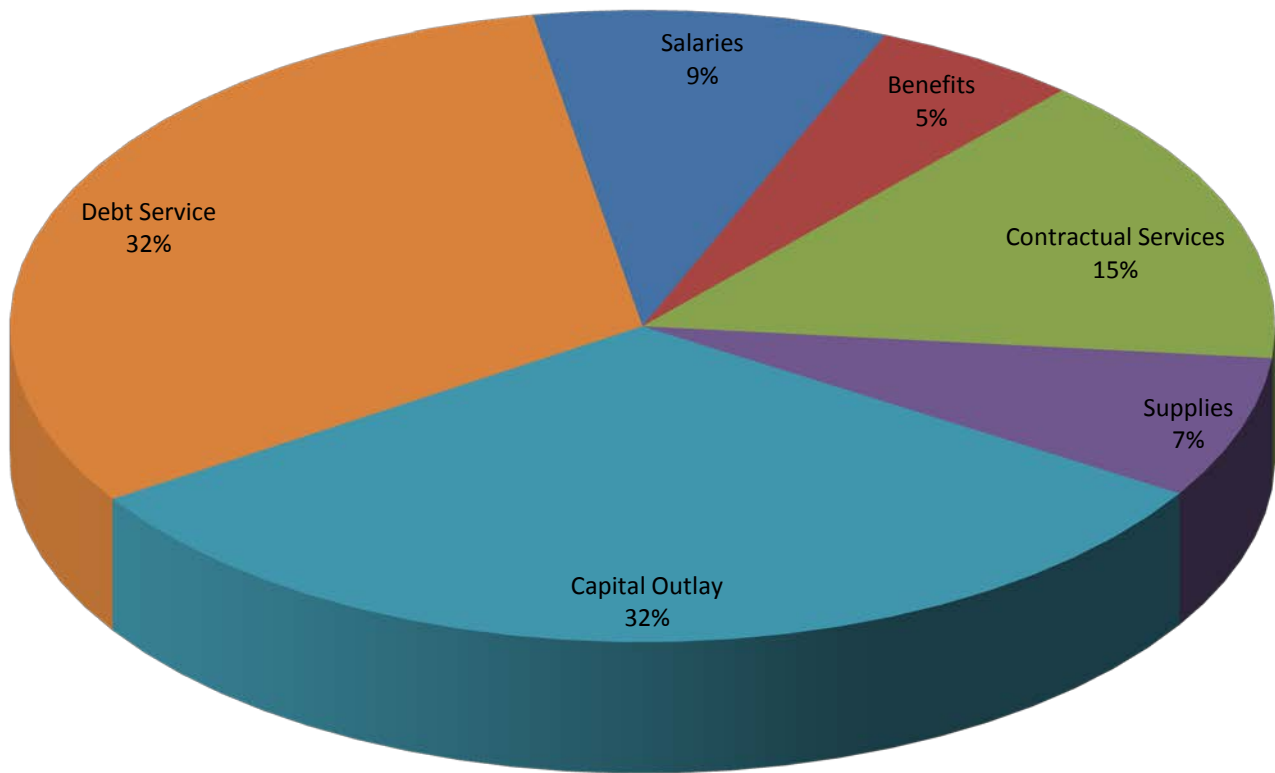
United City of Yorkville **Water Fund**

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WATER OPERATIONS

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Other Financing Uses						
51-510-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL <i>Remaining 2015A Bond Proceeds</i>	-	-	1,098,924	1,015,982	-
51-510-99-00-9960	PAYMENT TO ESCROW AGENT <i>2016 Refunding Bond Issuance</i>	-	6,193,291	-	-	-
Total:	Other Financing Uses	\$0	\$6,193,291	\$1,098,924	\$1,015,982	\$0
	Total: WATER OPERATIONS	<u>\$3,965,434</u>	<u>\$12,921,770</u>	<u>\$5,158,503</u>	<u>\$5,103,252</u>	<u>\$4,876,371</u>

United City of Yorkville
Expenses by Category
Water Fund Fiscal Year 2019 Budget



UNITED CITY OF YORKVILLE, ILLINOIS

Water Debt Service Summary Schedule

PRINCIPAL AND INTEREST REQUIREMENTS FISCAL YEARS 2005 - 2035				
Fiscal Year	Principal	Interest	Totals	
2004 - 2005	-	339,363	339,363	
2005 - 2006	-	233,150	233,150	
2006 - 2007	4,000,000	233,150	4,233,150	
2007 - 2008	91,880	276,766	368,646	
2008 - 2009	88,947	289,770	378,717	
2009 - 2010	101,451	293,102	394,553	
2010 - 2011	163,500	290,253	453,753	
2011 - 2012	165,600	284,952	450,552	
2012 - 2013	452,754	413,687	866,441	
2013 - 2014	609,961	396,866	1,006,827	
2014 - 2015	627,224	387,095	1,014,319	
2015 - 2016	764,544	382,885	1,147,429	
2016 - 2017	7,060,463	585,213	7,645,676	
2017 - 2018	863,348	481,400	1,344,748	
2018 - 2019	1,119,524	413,313	1,532,837	
2019 - 2020	1,989,906	371,594	2,361,500	
2020 - 2021	2,009,887	296,048	2,305,935	
2021 - 2022	1,597,288	218,542	1,815,830	
2022 - 2023	1,486,079	168,029	1,654,108	
2023 - 2024	593,617	120,756	714,373	
2024 - 2025	602,550	100,123	702,673	
2025 - 2026	279,320	79,126	358,446	
2026 - 2027	223,532	69,753	293,285	
2027 - 2028	169,142	62,509	231,651	
2028 - 2029	176,496	55,743	232,239	
2029 - 2030	183,850	48,683	232,533	
2030 - 2031	191,204	41,329	232,533	
2031 - 2032	198,558	33,681	232,239	
2032 - 2033	205,912	25,739	231,651	
2033 - 2034	213,266	17,503	230,769	
2034 - 2035	224,297	8,972	233,269	
	\$ 26,454,100	\$ 7,019,096	\$ 33,473,196	

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund

Long-Term Debt Requirements

Debt Certificates of 2003

Date of Maturity	December 15, 2018	Principal & Interest Paid-to-Date	\$ 5,631,263
Date of Issuance	July 9, 2003		
Authorized Issue	\$4,800,000	Principal & Interest Outstanding	\$ 313,050
Interest Rates	3.80% - 4.35%		
Interest Dates	June 15th and December 15th		
Principal Maturity Dates	December 15th		
Payable at	BNY Midwest Trust Company		
Purpose	Radium Compliance		

PRINCIPAL AND INTEREST REQUIREMENTS

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund

Long-Term Debt Requirements

General Obligation Alternate Revenue Source Refunding Bond of 2007A

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

PRINCIPAL AND INTEREST REQUIREMENTS

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

\$ 3,020,000 \$ 1,214,609 \$ 4,234,609

\$ 596,607

\$ 618,002

* This issue was refunded by proceeds from the 2016 Refunding Bonds in Fiscal Year 2017.

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund

Long-Term Debt Requirements

Refunding Debt Certificates of 2006A

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

PRINCIPAL AND INTEREST REQUIREMENTS

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

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

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund
Long-Term Debt Requirements

IEPA (L17 - 156300) Loan Payable of 2007

Date of Maturity	August 9, 2026	Principal & Interest Paid-to-Date	\$ 1,334,167
Date of Issuance	August 9, 2007		
Authorized Issue	\$1,889,245	Principal & Interest Outstanding	\$ 1,062,758
Interest Rate	2.50%		
Interest Dates	August 9th and February 9th		
Principal Maturity Dates	August 9th and February 9th		
Payable at	Illinois Environmental Protection Agency		
Purpose	Drinking Water Loan		

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund

Long-Term Debt Requirements

General Obligation Alternate Revenue Source Refunding Bond of 2014C

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$ 463,560
Date of Issuance	August 5, 2014		
Authorized Issue	\$1,290,000	Principal & Interest Outstanding	\$ 1,039,300
Interest Rates	2.00% - 3.10%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	Amalgamated Bank		
Purpose	Refunding of Series 2005C Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

**Water Fund
Long-Term Debt Requirements**

General Obligation Alternate Revenue Source Bond of 2015A *

Date of Maturity	December 1, 2034	Principal & Interest Paid-to-Date	\$ 577,716
Date of Issuance	July 8, 2015		
Authorized Issue	\$5,575,000	Principal & Interest Outstanding	\$ 5,235,313
Interest Rates	4.00%		
Interest Dates	June 1st and December 1st		
Principal Maturity Dates	December 1st		
Payable at	Amalgamated Bank		
Purpose	Refunded the remainder of the Series 2005 ARS Countryside Bonds & Countryside Subdivision Improvements		

PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 1st	Amount	Dec 1st	Amount
2015 - 2016	-	-	-	2015	-	2015	-
2016 - 2017	73,540	229,137	302,677	2016	147,139	2016	81,997
2017 - 2018	113,987	161,053	275,040	2017	80,526	2017	80,526
2018 - 2019	117,664	156,493	274,157	2018	78,247	2018	78,247
2019 - 2020	290,483	151,787	442,270	2019	75,893	2019	75,893
2020 - 2021	297,837	140,167	438,004	2020	70,084	2020	70,084
2021 - 2022	312,545	128,254	440,799	2021	64,127	2021	64,127
2022 - 2023	323,576	115,752	439,328	2022	57,876	2022	57,876
2023 - 2024	338,284	102,809	441,093	2023	51,404	2023	51,404
2024 - 2025	349,315	89,278	438,593	2024	44,639	2024	44,639
2025 - 2026	158,111	75,305	233,416	2025	37,652	2025	37,652
2026 - 2027	161,788	68,981	230,769	2026	34,490	2026	34,490
2027 - 2028	169,142	62,509	231,651	2027	31,255	2027	31,255
2028 - 2029	176,496	55,743	232,239	2028	27,872	2028	27,872
2029 - 2030	183,850	48,683	232,533	2029	24,342	2029	24,342
2030 - 2031	191,204	41,329	232,533	2030	20,665	2030	20,665
2031 - 2032	198,558	33,681	232,239	2031	16,841	2031	16,841
2032 - 2033	205,912	25,739	231,651	2032	12,870	2032	12,870
2033 - 2034	213,266	17,503	230,769	2033	8,751	2033	8,751
2034 - 2035	224,297	8,972	233,269	2034	4,486	2034	4,486
	<u>\$ 4,099,855</u>	<u>\$ 1,713,174</u>	<u>\$ 5,813,029</u>		<u>\$ 889,158</u>		<u>\$ 824,016</u>

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

UNITED CITY OF YORKVILLE, ILLINOIS

Water Fund

Long-Term Debt Requirements

General Obligation Refunding Alternate Revenue Source Bond of 2016

Date of Maturity	December 30, 2022	Principal & Interest Paid-to-Date	\$ 679,629
Date of Issuance	October 27, 2016		
Authorized Issue	\$5,800,000	Principal & Interest Outstanding	\$ 5,945,450
Interest Rates	3.00% - 4.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	Amalgamated Bank		
Purpose	Refunding of the Series 2007A Refunding Bonds & 2006A Debt Certificates		

PRINCIPAL AND INTEREST REQUIREMENTS

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

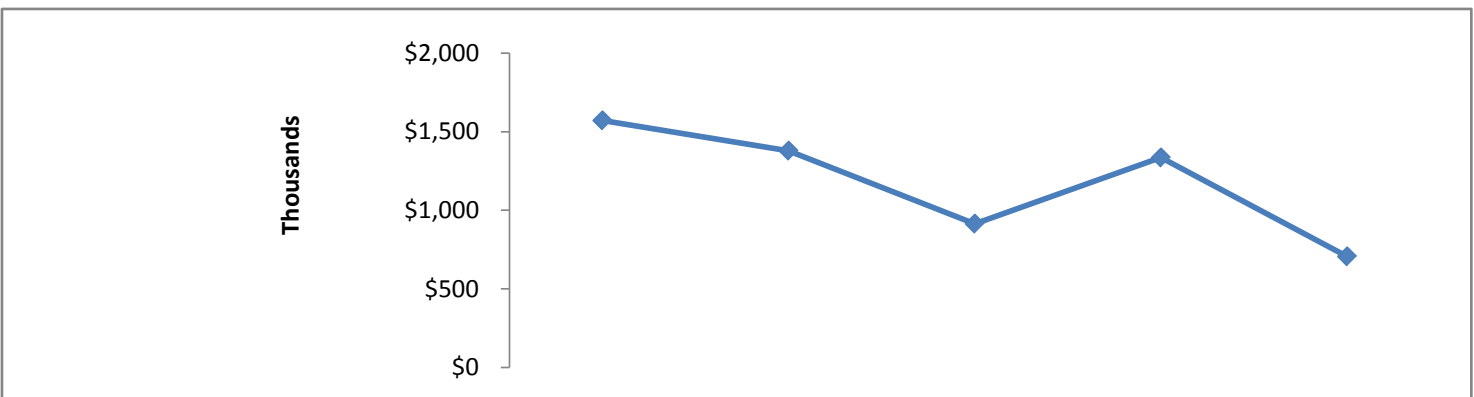
SEWER FUND (52)

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

Operational Functions

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Licenses & Permits	77,350	105,392	-	-	-
Charges for Service	1,312,456	1,286,891	1,266,026	1,546,883	1,558,658
Investment Earnings	1,193	3,899	1,250	14,500	1,250
Reimbursements	1,264	8,149	-	-	-
Other Financing Sources	1,134,654	1,134,052	1,137,166	1,137,166	856,583
Total Revenue	2,526,917	2,538,383	2,404,442	2,698,549	2,416,491
Expenditures					
Salaries	205,371	212,574	223,555	222,305	234,507
Benefits	104,560	105,974	115,847	115,319	113,682
Contractual Services	177,716	170,831	152,882	153,781	139,140
Supplies	38,924	38,912	54,908	45,808	51,080
Capital Outlay	284,509	228,131	272,435	218,765	513,167
Developer Commitments	32,890.00	33,872	34,888	34,888	35,938
Debt Service	1,865,399	1,865,857	1,877,110	1,877,110	1,880,265
Other Financing Uses	76,275	75,075	73,875	73,875	77,675
Total Expenses	2,785,644	2,731,226	2,805,500	2,741,851	3,045,454
Surplus (Deficit)	(258,727)	(192,843)	(401,058)	(43,302)	(628,963)
Ending Fund Balance Equivalent	1,570,874	1,378,030	913,772	1,334,728	705,765
	56.4%	50.5%	32.6%	48.7%	23.2%



SEWER FUND (52)

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Public Works Director	0.33	0.33	0.33	0.33	0.33
Foreman	1.00	1.00	1.00	1.00	1.00
Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	0.00	0.00	0.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00	0.00	0.00
Total Full-Time Equivalent Personnel	3.33	3.33	3.33	3.33	3.33

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

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

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

Fiscal Year 2018 Sewer Fund Highlights

Road to Better Roads (RTBR) Program - The 2017 RTBR Program focused on sanitary sewer lining and manhole rehabilitations on Mill, Heustis, Van Emmon, Washington, Fox, Ridge, Orange, Olsen, and Walter Streets.

Fiscal Year 2019 Sewer Fund Goals & Objectives

- Road to Better Roads (RTBR) Program - The 2018 RTBR Program will focus on sanitary sewer lining and manhole rehabilitations on Bell, Van Emmon, Hydraulic, Fox, Heustis, Orange, Olsen, Beaver, Badger and Walter Streets.
- Illinois Route 71 Sewer Main Replacement - Construction engineering will continue throughout Fiscal Year 2019, with construction slated to begin in the Summer of 2018.
- Whispering Meadows Subdivision - Construction for the completion of public infrastructure improvements in units one, two and four is slated to begin in the Spring of 2018 at an estimated cost of approximately \$1.1 million; of which \$50,000 is directly attributable to sanitary sewer improvements.

United City of Yorkville

Sewer Fund

52

SEWER FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Licenses & Permits						
52-000-42-00-4216	BUILD PROGRAM PERMITS	76,600	104,700	-	-	-
52-000-42-00-4224	RENEW PERMITS	750	692	-	-	-
Total:	Licenses & Permits	\$77,350	\$105,392	\$0	\$0	\$0
Charges for Services						
52-000-44-00-4435	SEWER MAINTENANCE FEES	821,802	868,488	882,526	900,000	929,258
52-000-44-00-4440	SEWER INFRASTRUCTURE FEES	345,416	354,171	345,000	360,000	360,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	15,200	23,100	15,000	98,000	38,400
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	114,750	25,909	10,000	172,000	216,000
52-000-44-00-4462	LATE PENALTIES - SEWER	13,740	13,746	13,500	15,000	15,000
52-000-44-00-4465	RIVER CROSSING FEES	1,548	1,477	-	1,883	-
Total:	Charges for Services	\$1,312,456	\$1,286,891	\$1,266,026	\$1,546,883	\$1,558,658
Investment Earnings						
52-000-45-00-4500	INVESTMENT EARNINGS	1,193	3,899	1,250	14,500	1,250
Total:	Investment Earnings	\$1,193	\$3,899	\$1,250	\$14,500	\$1,250
Reimbursements						
52-000-46-00-4690	REIMB - MISCELLANEOUS	1,264	8,149	-	-	-
Total:	Reimbursements	\$1,264	\$8,149	\$0	\$0	\$0
Other Financing Sources						
52-000-49-00-4901	TRANSFER FROM GENERAL	1,134,654	1,134,052	1,137,166	1,137,166	856,583
	<i>NHR Sales Tax Proceeds for 2011 Ref D/S</i>					
Total:	Other Financing Sources	\$1,134,654	\$1,134,052	\$1,137,166	\$1,137,166	\$856,583
Total:	SEWER FUND REVENUE	<u>\$2,526,917</u>	<u>\$2,538,383</u>	<u>\$2,404,442</u>	<u>\$2,698,549</u>	<u>\$2,416,491</u>

United City of Yorkville

Sewer Fund

520

SEWER OPERATIONS

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Salaries						
52-520-50-00-5010	SALARIES & WAGES	205,240	212,553	221,555	221,555	233,507
52-520-50-00-5020	OVERTIME	131	21	2,000	750	1,000
	Total: Salaries	\$205,371	\$212,574	\$223,555	\$222,305	\$234,507
Benefits						
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	22,403	22,899	24,405	24,405	25,054
52-520-52-00-5214	FICA CONTRIBUTION	15,474	15,904	16,613	17,100	17,311
52-520-52-00-5216	GROUP HEALTH INSURANCE	48,364	48,457	54,530	54,530	51,285
52-520-52-00-5222	GROUP LIFE INSURANCE	409	371	371	371	273
52-520-52-00-5223	DENTAL INSURANCE	4,159	4,367	4,585	4,240	3,901
52-520-52-00-5224	VISION INSURANCE	552	552	568	594	594
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	941	478	1,000	622	1,000
52-520-52-00-5231	LIABILITY INSURANCE	12,258	12,946	13,775	13,457	14,264
	Total: Benefits	\$104,560	\$105,974	\$115,847	\$115,319	\$113,682
Contractual Services						
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	38,925	38,925	40,176
52-520-54-00-5405	BUILD PROGRAM	76,600	104,700	-	-	-
52-520-54-00-5406	RENEW PROGRAM	750	692	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	1,515	1,703	3,300	3,300	2,500
52-520-54-00-5415	TRAVEL & LODGING	1,232	2,681	2,000	2,000	2,000
52-520-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	263
	<i>1 New Computer (prorated)</i>					
52-520-54-00-5430	PRINTING & DUPLICATING	1,265	1,133	1,500	1,500	1,500
52-520-54-00-5440	TELECOMMUNICATIONS	2,398	2,411	2,500	8,800	9,000
52-520-54-00-5444	LIFT STATION SERVICES	5,898	648	30,000	30,000	10,000
52-520-54-00-5462	PROFESSIONAL SERVICES	8,615	14,772	16,000	18,000	18,000
52-520-54-00-5480	UTILITIES	19,100	17,660	22,260	20,000	21,200
52-520-54-00-5483	JULIE SERVICES	-	-	-	-	3,000
52-520-54-00-5485	RENTAL & LEASE PURCHASE	766	423	1,000	1,000	1,000
52-520-54-00-5488	OFFICE CLEANING	-	-	4,167	729	751
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	5,437	8,549	10,000	10,000	10,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	51,366	11,924	16,000	16,000	16,000
52-520-54-00-5498	PAYING AGENT FEES	1,277	1,542	2,980	1,277	1,500
52-520-54-00-5499	BAD DEBT	1,497	1,993	2,250	2,250	2,250
	<i>Sewer Maint/Infra Fees on Utility Bill</i>					
	Total: Contractual Services	\$177,716	\$170,831	\$152,882	\$153,781	\$139,140

United City of Yorkville

Sewer Fund

520

SEWER OPERATIONS

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Supplies						
52-520-56-00-5600	WEARING APPAREL	3,441	2,791	3,308	3,308	3,980
52-520-56-00-5610	OFFICE SUPPLIES	569	465	1,000	1,000	1,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	5,584	3,604	8,000	8,000	8,000
52-520-56-00-5620	OPERATING SUPPLIES	6,621	5,868	5,500	5,500	6,500
	<i>Includes \$500 for Weather Antenna</i>					
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	2,697	3,590	2,000	2,000	2,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	1,848	3,658	2,500	1,000	2,000
52-520-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	1,270	1,200	-	-
52-520-56-00-5640	REPAIR & MAINTENANCE	4,290	3,708	10,000	5,000	5,000
52-520-56-00-5665	JULIE SUPPLIES	-	-	-	-	1,200
52-520-56-00-5695	GASOLINE	13,874	13,958	21,400	20,000	21,400
	Total: Supplies	\$38,924	\$38,912	\$54,908	\$45,808	\$51,080
Capital Outlay						
52-520-60-00-6025	ROAD TO BETTER ROADS	225,494	162,427	200,000	154,447	200,000
52-520-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	-	-	-	48,150
52-520-60-00-6059	US34 (IL 47/ORCHARD RD) PROJECT	-	-	10,000	1,096	17,002
52-520-60-00-6060	EQUIPMENT	-	1,014	-	-	-
52-520-60-00-6066	RT71 SANITARY SEWER REPLACEMENT	-	5,675	3,420	4,207	189,000
52-520-60-00-6079	ROUTE 47 EXPANSION	59,015	59,015	59,015	59,015	59,015
	Total: Capital Outlay	\$284,509	\$228,131	\$272,435	\$218,765	\$513,167
Developer Commitments						
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECAPTURE	32,890	33,872	34,888	34,888	35,938
	Total: Developer Commitments	\$32,890	\$33,872	\$34,888	\$34,888	\$35,938
Debt Service - 2004B Bond						
52-520-84-00-8000	PRINCIPAL PAYMENT	395,000	410,000	435,000	435,000	455,000
52-520-84-00-8050	INTEREST PAYMENT	65,825	52,000	35,600	35,600	18,200
	Total: Debt Service - 2004B Bond	\$460,825	\$462,000	\$470,600	\$470,600	\$473,200
Debt Service - 2003A IRBB Debt Certificates						
52-520-90-00-8000	PRINCIPAL PAYMENT	110,000	115,000	120,000	120,000	130,000
52-520-90-00-8050	INTEREST PAYMENT	52,870	47,755	42,293	42,293	36,233
	Total: Debt Service - 2003 IRBB	\$162,870	\$162,755	\$162,293	\$162,293	\$166,233

United City of Yorkville

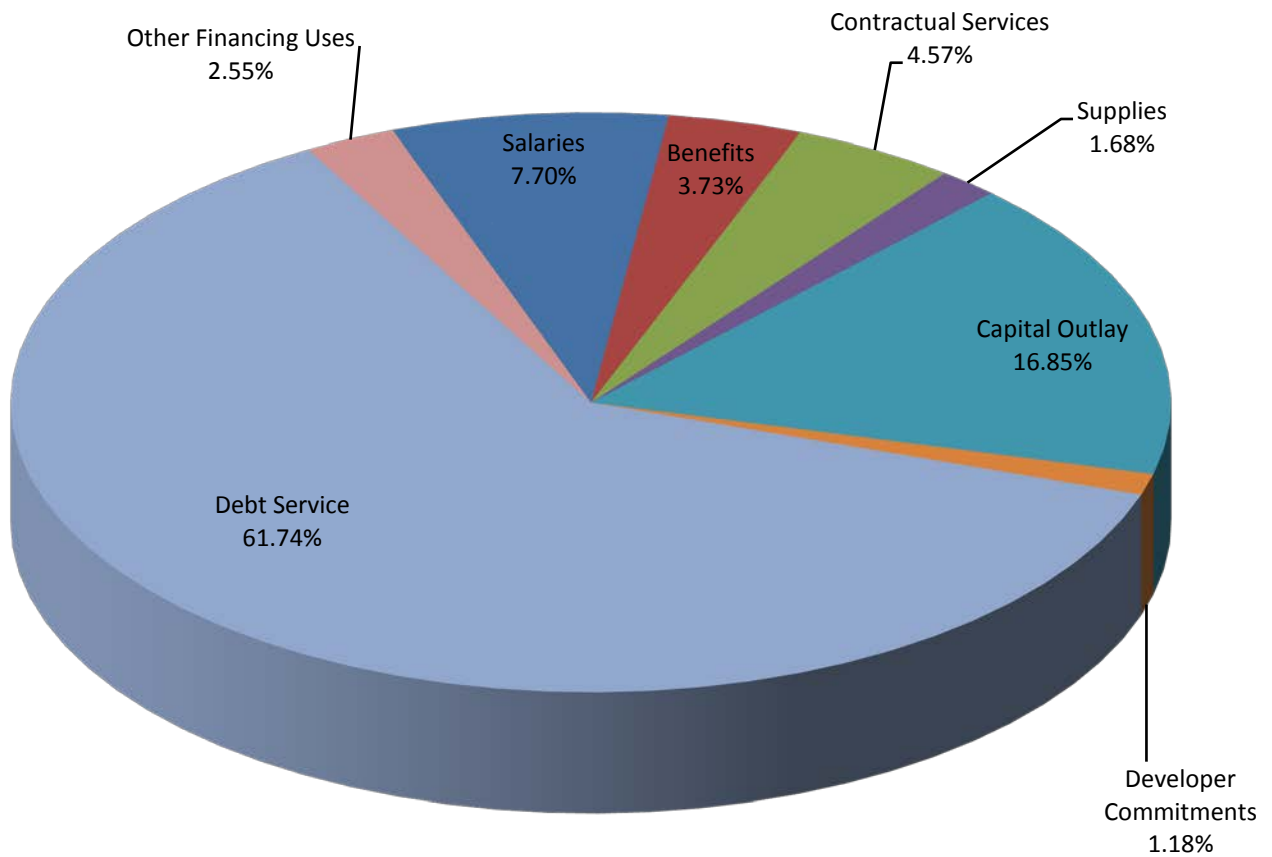
Sewer Fund

520

SEWER OPERATIONS

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Debt Service - 2011 Refunding Bond						
52-520-92-00-8000	PRINCIPAL PAYMENT	715,000	745,000	780,000	780,000	810,000
52-520-92-00-8050	INTEREST PAYMENT	419,654	389,052	357,166	357,166	323,782
Total:	Debt Service - 2011 Refunding	\$1,134,654	\$1,134,052	\$1,137,166	\$1,137,166	\$1,133,782
Debt Service - IEPA Loan L17-115300						
52-520-96-00-8000	PRINCIPAL PAYMENT	95,821	98,353	100,952	100,952	103,619
52-520-96-00-8050	INTEREST PAYMENT	11,229	8,697	6,099	6,099	3,431
Total:	Debt Service - IEPA Loan 115300	\$107,050	\$107,050	\$107,051	\$107,051	\$107,050
Other Financing Uses						
52-520-99-00-9951	TRANSFER TO WATER <i>One Half the 2014C Debt Service PMT</i>	76,275	75,075	73,875	73,875	77,675
Total:	Other Financing Uses	\$76,275	\$75,075	\$73,875	\$73,875	\$77,675
Total: SEWER OPERATIONS		<u>\$2,785,644</u>	<u>\$2,731,226</u>	<u>\$2,805,500</u>	<u>\$2,741,851</u>	<u>\$3,045,454</u>

United City of Yorkville
Expenses by Category
Sewer Fund Fiscal Year 2019 Budget



UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Debt Service Summary

**PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2000 - 2026**

Fiscal Year	Principal	Interest	Totals
1999 - 2000	37,166	11,202	48,368
2000 - 2001	58,780	37,957	96,737
2001 - 2002	66,512	40,539	107,051
2002 - 2003	68,269	38,781	107,050
2003 - 2004	70,073	73,108	143,181
2004 - 2005	151,924	222,038	373,962
2005 - 2006	273,825	239,299	513,124
2006 - 2007	280,775	232,709	513,484
2007 - 2008	292,778	225,581	518,359
2008 - 2009	304,833	217,831	522,664
2009 - 2010	311,942	209,109	521,051
2010 - 2011	329,107	199,897	529,004
2011 - 2012	341,329	255,795	597,124
2012 - 2013	358,610	655,758	1,014,368
2013 - 2014	1,130,952	644,117	1,775,069
2014 - 2015	1,258,355	599,266	1,857,621
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
	\$ 18,341,807	\$ 7,056,172	\$ 25,397,979

UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Refunding Bond of 2011

Date of Maturity	December 30, 2025	Principal & Interest Paid-to-Date	\$ 6,220,565
Date of Issuance	November 10, 2011		
Authorized Issue	\$11,150,000	Principal & Interest Outstanding	\$ 9,095,100
Interest Rate	4.280%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	The Bank of New York Trust Company		
Purpose	Refunded Series 2005D and 2008 Refunding Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

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

* Represents accrued interest paid for by tax levy proceeds.

UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Fund
Long-Term Debt Requirements

General Obligation Alternate Revenue Source Bond of 2004B

Date of Maturity	December 30, 2018	Principal & Interest Paid-to-Date	\$ 4,333,336
Date of Issuance	March 1, 2004		
Authorized Issue	\$3,500,000	Principal & Interest Outstanding	\$ 473,200
Interest Rates	2.50% - 4.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Provide Sanitary Sewer to Autumn Creek Subdivision		

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

Sewer Fund
Long-Term Debt Requirements

Illinois Rural Bond Bank Debt Certificates of 2003A

Date of Maturity	February 1, 2023	Principal & Interest Paid-to-Date	\$	2,327,717
Date of Issuance	September 24, 2003			
Authorized Issue	\$2,035,000	Principal & Interest Outstanding	\$	822,521
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

IEPA (L17 - 115300) Loan Payable of 2000

Date of Maturity	September 6, 2019	Principal & Interest Paid-to-Date	\$ 1,964,965
Date of Issuance	March 6, 2000		
Authorized Issue	\$1,656,809	Principal & Interest Outstanding	\$ 160,575
Interest Rate	2.625%		
Interest Dates	September 6th and March 6th		
Principal Maturity Dates	September 6th and March 6th		
Payable at	Illinois Environmental Protection Agency		
Purpose	Constructed Sewer Main and 1999 SSES (Sewer Repair & Rehab)		

PRINCIPAL AND INTEREST REQUIREMENTS

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

LIBRARY FUNDS

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

- Library Operations Fund (82)
- Library Capital Fund (84)

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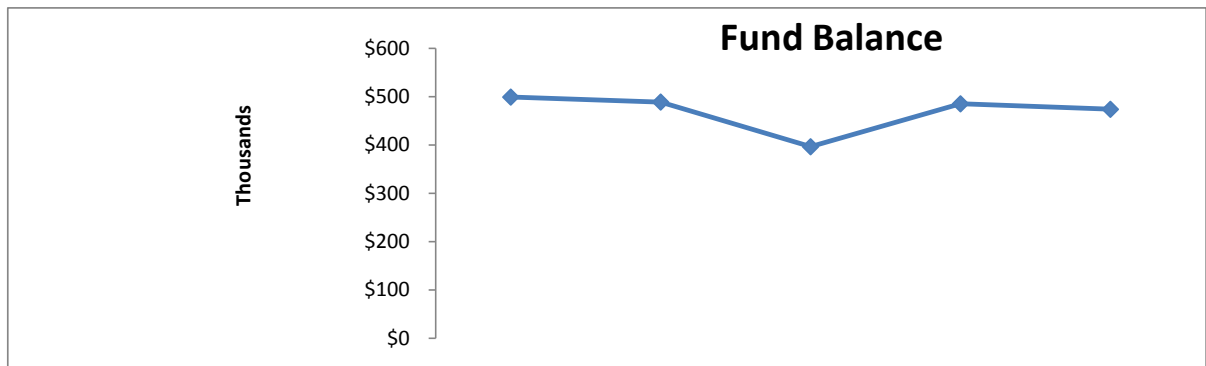
LIBRARY OPERATIONS FUND (82)

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

Operational Functions

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Taxes	1,369,150	1,372,091	1,403,263	1,402,659	1,464,606
Intergovernmental	26,475	18,958	22,450	18,388	18,350
Fines & Forfeits	8,081	7,355	8,000	9,000	8,500
Charges for Service	9,191	10,208	10,000	13,300	11,500
Investment Earnings	559	1,594	800	2,000	1,750
Reimbursements	-	2,141	-	691	-
Miscellaneous	5,280	7,099	5,500	6,750	6,750
Other Financing Sources	25,928	24,044	26,440	23,793	25,179
Total Revenue	1,444,664	1,443,490	1,476,453	1,476,581	1,536,635
Expenditures					
Salaries	391,904	411,502	456,517	405,000	422,698
Benefits	151,698	158,182	180,757	151,460	166,150
Contractual Services	94,596	104,409	141,880	142,389	145,840
Supplies	23,907	26,927	21,000	21,000	21,200
Debt Service	749,846	752,771	760,396	760,396	792,101
Total Expenditures	1,411,951	1,453,791	1,560,550	1,480,245	1,547,989
Surplus (Deficit)	32,713	(10,301)	(84,097)	(3,664)	(11,354)
Ending Fund Balance	499,355	489,057	396,472	485,393	474,039
	35.4%	33.6%	25.4%	32.8%	30.6%



LIBRARY OPERATIONS FUND (82)

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Personnel *					
Full-time Personnel: **					
Library Director	1.00	1.00	1.00	1.00	1.00
Director of Adult Services	1.00	1.00	1.00	1.00	1.00
Director of Technical Services	1.00	1.00	1.00	1.00	1.00
Circulation Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-time Personnel	4.00	4.00	4.00	4.00	4.00
Part-time Personnel:					
Library Clerks	6.28	6.30	6.73	5.92	6.25
Custodian	<u>0.52</u>	<u>1.06</u>	<u>1.44</u>	<u>0.92</u>	<u>0.96</u>
Total Part-Time Personnel	6.80	7.36	8.17	6.84	7.21
Total Full-Time Equivalent Personnel	10.80	11.36	12.17	10.84	11.21

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

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

Fiscal Year 2018 Library Department Highlights

Library Facility & Staffing - The outside of the Library building was painted and a professional librarian was hired as Library Director.

Fundraising Efforts - The Library support group called "Friends of the Library" continues to support Library programming and books, contributing over \$13,000 in funds.

Library Hours - Library hours were expanded to include Sundays from 1-4pm September through May.

Library Collection - Continue to develop the collection with development funds and proceeds received from memorials and gifts.

Electronic Media - The Library continues to subscribe to digital e-books and e-audio books and have seen significant increase in their usage.

Fiscal Year 2019 Library Department Goals & Objectives

- Offer Online registrations for programs by March 2019
- Complete 3 staff in-service trainings by April 2019
- Develop a DVD process that eliminates fees by December 2018
- Develop new print materials to market library programs and services
- Improve relationship with City Council
- Evaluate feasibility and use case of a marquis sign in front of building
- Secure 3 additional corporate sponsors by April 2019
- Review current emergency procedures and safety protocols and have local authorities review and make recommendations for changes by April 2019

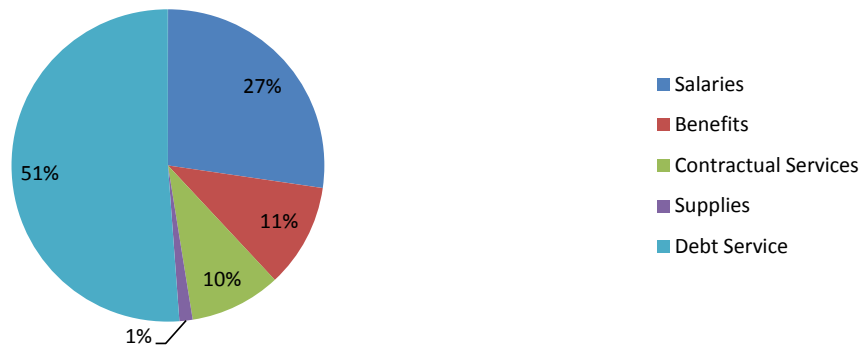
LIBRARY OPERATIONS FUND (82)

Library Operations Fund Performance Metrics

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual
Total Patron Visits	76,102	77,186	71,185	73,690	68,400
Number of Patron Library Cards	7,148	7,160	6,309	6,380	6,481
<i><u>Program Attendance for:</u></i>	<i><u>5,170</u></i>	<i><u>7,296</u></i>	<i><u>6,831</u></i>	<i><u>7,752</u></i>	<i><u>5,245</u></i>
Children's Programs	2,789	4,768	4,845	5,433	3,933
Young Adult Programs	1,311	1,320	451	724	160
Adult Programs	1,070	1,208	1,535	1,595	1,152
<i><u>Library Materials & Subscriptions:</u></i>					
Books	51,493	51,746	53,613	55,345	58,230
DVD's	2,222	2,311	2,447	2,659	2,875
Audio Recordings	3,348	3,437	3,476	3,600	1,996
Sheet Music	1,259	1,259	1,253	1,259	1,252
Magazine Subscriptions	90	87	84	84	82
Newspaper Subscriptions	4	4	4	4	4
Items Borrowed from Other Libraries for Yorkville Patrons	29,293	16,201	13,032	13,213	14,020
Items Loaned to Other Libraries from Collection	6,611	8,075	8,005	7,409	8,206
Items Checked Out by Patrons	102,100	92,885	72,995	86,898	80,005
Access to e-Books	19,223	42,530	39,794	53,459	68,400
Access to e-Audio Recordings	2,835	4,716	6,045	3,600	12,765

Library Operations Fund (82) by Category

Expenditure



United City of Yorkville

Library Operations Fund

82

LIBRARY OPERATIONS FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Taxes						
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	622,529	626,183	645,867	644,025	672,505
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	746,621	745,908	757,396	758,634	792,101
	Total: Taxes	\$1,369,150	\$1,372,091	\$1,403,263	\$1,402,659	\$1,464,606
Intergovernmental						
82-000-41-00-4120	PERSONAL PROPERTY TAX <i>Library Share is 24.89%</i>	5,324	5,914	5,250	5,250	5,250
82-000-41-00-4170	STATE GRANTS <i>Library per Capita Grant</i>	21,151	13,044	17,200	13,138	13,100
	Total: Intergovernmental	\$26,475	\$18,958	\$22,450	\$18,388	\$18,350
Fines & Forfeits						
82-000-43-00-4330	LIBRARY FINES	8,081	7,355	8,000	9,000	8,500
	Total: Fines & Forfeits	\$8,081	\$7,355	\$8,000	\$9,000	\$8,500
Charges for Services						
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	6,038	6,576	6,500	8,800	7,500
82-000-44-00-4422	COPY FEES	2,283	2,717	2,500	3,500	3,000
82-000-44-00-4439	PROGRAM FEES	870	915	1,000	1,000	1,000
	Total: Charges for Services	\$9,191	\$10,208	\$10,000	\$13,300	\$11,500
Investment Earnings						
82-000-45-00-4500	INVESTMENT EARNINGS	559	1,594	800	2,000	1,750
	Total: Investment Earnings	\$559	\$1,594	\$800	\$2,000	\$1,750
Reimbursements						
82-000-46-00-4690	REIMB - MISCELLANEOUS	-	2,141	-	691	-
	Total: Reimbursements	\$0	\$2,141	\$0	\$691	\$0
Miscellaneous						
82-000-48-00-4820	RENTAL INCOME	1,942	2,200	2,000	1,800	2,000
82-000-48-00-4824	DVD RENTAL INCOME	2,454	2,444	2,500	2,800	2,750
82-000-48-00-4850	MISCELLANEOUS INCOME	884	2,455	1,000	2,150	2,000
	Total: Miscellaneous	\$5,280	\$7,099	\$5,500	\$6,750	\$6,750
Other Financing Sources						
82-000-49-00-4901	TRANSFER FROM GENERAL <i>For Liability/Unemployment Insurance</i>	25,928	24,044	26,440	23,793	25,179
	Total: Other Financing Sources	\$25,928	\$24,044	\$26,440	\$23,793	\$25,179
	Total: LIBRARY OPS REVENUE	<u>\$1,444,664</u>	<u>\$1,443,490</u>	<u>\$1,476,453</u>	<u>\$1,476,581</u>	<u>\$1,536,635</u>

United City of Yorkville

Library Operations Fund

820

LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Salaries						
82-820-50-00-5010	SALARIES & WAGES	201,312	211,185	223,828	215,000	226,998
82-820-50-00-5015	PART-TIME SALARIES	190,592	200,317	232,689	190,000	195,700
	Total: Salaries	\$391,904	\$411,502	\$456,517	\$405,000	\$422,698
Benefits						
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	21,767	22,558	24,435	23,500	24,252
82-820-52-00-5214	FICA CONTRIBUTION	29,361	30,778	34,263	31,000	31,720
82-820-52-00-5216	GROUP HEALTH INSURANCE	68,514	74,462	88,996	67,475	79,318
82-820-52-00-5222	GROUP LIFE INSURANCE	443	403	403	381	328
82-820-52-00-5223	DENTAL INSURANCE	5,034	5,286	5,550	4,673	4,652
82-820-52-00-5224	VISION INSURANCE	651	651	670	638	701
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	420	474	1,000	747	750
	<i>Canceled out by General Fund Transfer</i>					
82-820-52-00-5231	LIABILITY INSURANCE	25,508	23,570	25,440	23,046	24,429
	<i>Canceled out by General Fund Transfer</i>					
	Total: Benefits	\$151,698	\$158,182	\$180,757	\$151,460	\$166,150
Contractual Services						
82-820-54-00-5412	TRAINING & CONFERENCES	249	330	500	500	2,500
82-820-54-00-5415	TRAVEL & LODGING	262	365	600	600	600
82-820-54-00-5421	PPRT TAX REBATE	678	-	-	-	-
82-820-54-00-5426	PUBLISHING & ADVERTISING	23	277	100	100	2,000
82-820-54-00-5440	TELECOMMUNICATIONS	6,007	3,524	6,000	5,000	5,000
82-820-54-00-5452	POSTAGE & SHIPPING	494	398	500	500	500
82-820-54-00-5460	DUES & SUBSCRIPTIONS	9,560	9,005	12,000	10,000	11,000
	<i>Database & Subscriptions</i>					
82-820-54-00-5462	PROFESSIONAL SERVICES	31,278	38,037	40,000	35,000	40,000
82-820-54-00-5466	LEGAL SERVICES	-	-	2,000	-	3,000
82-820-54-00-5468	AUTOMATION	17,890	12,633	20,000	15,000	20,000
82-820-54-00-5480	UTILITIES	6,504	10,961	8,480	9,000	9,540
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	19,962	27,190	50,000	65,000	50,000
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	1,700	1,689	1,700
	Total: Contractual Services	\$94,596	\$104,409	\$141,880	\$142,389	\$145,840
Supplies						
82-820-56-00-5610	OFFICE SUPPLIES	9,240	8,906	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLIES	11,210	9,654	10,000	10,000	2,000
82-820-56-00-5621	CUSTODIAL SUPPLIES	-	-	-	-	8,000

United City of Yorkville

Library Operations Fund

820

LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
82-820-56-00-5671	LIBRARY PROGRAMMING <i>Ties to Program Fee Revenue</i>	1,030	1,243	1,000	1,000	1,000
82-820-56-00-5676	EMPLOYEE RRECOGNITION	-	-	-	-	200
82-820-56-00-5685	DVD'S	2,427	1,141	500	500	500
82-820-56-00-5686	BOOKS	-	5,983	1,500	1,500	1,500
Total:	Supplies	\$23,907	\$26,927	\$21,000	\$21,000	\$21,200
Debt Service - 2006 Bond						
82-820-84-00-8000	PRINCIPAL PAYMENT	50,000	50,000	50,000	50,000	50,000
82-820-84-00-8050	INTEREST PAYMENT	32,113	29,738	27,363	27,363	24,988
Total:	Debt Service - 2006 Bond	\$82,113	\$79,738	\$77,363	\$77,363	\$74,988
Debt Service - 2013 Refunding Bond						
82-820-99-00-8000	PRINCIPAL PAYMENT	485,000	500,000	520,000	520,000	565,000
82-820-99-00-8050	INTEREST PAYMENT	182,733	173,033	163,033	163,033	152,113
Total:	Debt Service - 2013 Ref Bond	\$667,733	\$673,033	\$683,033	\$683,033	\$717,113
Total:	LIBRARY EXPENDITURES	<u>\$1,411,951</u>	<u>\$1,453,791</u>	<u>\$1,560,550</u>	<u>\$1,480,245</u>	<u>\$1,547,989</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Library Debt Service Summary Schedule

PRINCIPAL AND INTEREST REQUIREMENTS FISCAL YEARS 2007 - 2025

Fiscal Year	Principal	Interest	Totals
2007 - 2008	-	100,810	100,810
2008 - 2009	50,000	71,300	121,300
2009 - 2010	150,000	68,925	218,925
2010 - 2011	150,000	61,800	211,800
2011 - 2012	175,000	54,675	229,675
2012 - 2013	150,000	46,363	196,363
2013 - 2014	255,000	164,320	419,320
2014 - 2015	505,000	226,321	731,321
2015 - 2016	535,000	214,846	749,846
2016 - 2017	550,000	202,771	752,771
2017 - 2018	570,000	190,396	760,396
2018 - 2019	615,000	177,101	792,101
2019 - 2020	635,000	162,013	797,013
2020 - 2021	685,000	142,088	827,088
2021 - 2022	720,000	120,225	840,225
2022 - 2023	750,000	97,313	847,313
2023 - 2024	800,000	66,750	866,750
2024 - 2025	830,000	34,000	864,000
	\$ 8,125,000	\$ 2,202,014	\$ 10,327,014

UNITED CITY OF YORKVILLE, ILLINOIS

Library Fund

Long-Term Debt Requirements

General Obligation Library Bond of 2006

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$	1,541,813
Date of Issuance	August 1, 2006			
Authorized Issue	\$1,500,000	Principal & Interest Outstanding	\$	636,977
Interest Rates	4.75% - 4.80%			
Interest Dates	June 30th and December 30th			
Principal Maturity Dates	December 30th			
Payable at	BNY Midwest Trust Company			
Purpose	Library Expansion			

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

Library Fund

Long-Term Debt Requirements

General Obligation Library Refunding Bond of 2013

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$ 2,950,712
Date of Issuance	May 9, 2013		
Authorized Issue	\$6,625,000	Principal & Interest Outstanding	\$ 5,197,513
Interest Rates	2.00% - 4.00%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	Bank of New York Mellon		
Purpose	Refunding of Series 2005B Library Bonds		

PRINCIPAL AND INTEREST REQUIREMENTS

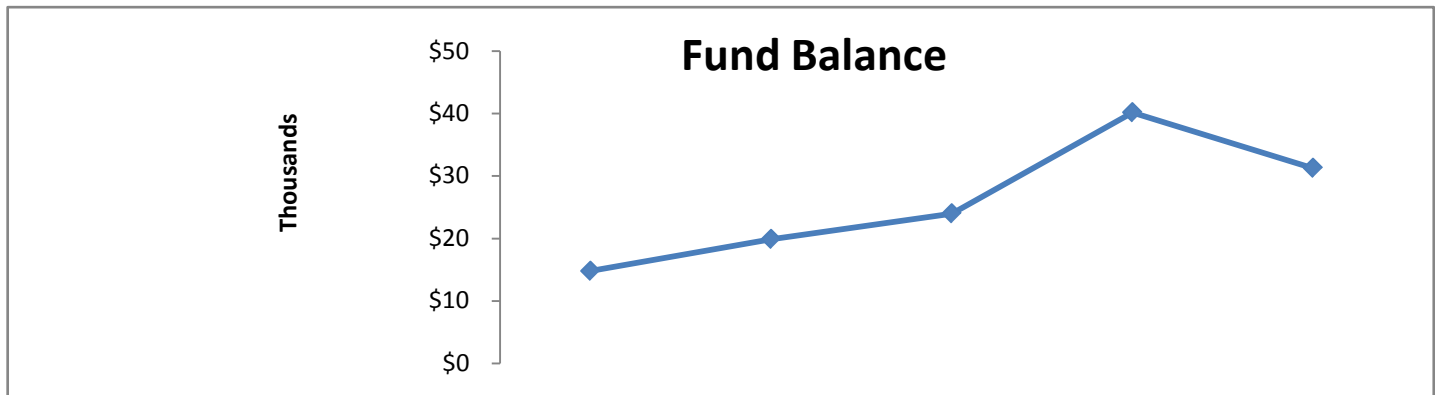
Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 30th	Amount	Dec 30th	Amount
2013 - 2014	155,000	125,082	280,082	2013	27,615	2013	97,466
2014 - 2015	455,000	191,833	646,833	2014	95,916	2014	95,916
2015 - 2016	485,000	182,733	667,733	2015	91,366	2015	91,366
2016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

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LIBRARY CAPITAL FUND (84)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted Budget
Revenue					
Licenses & Permits	36,100	53,650	35,000	70,000	43,200
Investment Earnings	18	142	10	10	10
Total Revenue	36,118	53,792	35,010	70,010	43,210
Expenditures					
Contractual Services	4,258	3,844	3,500	3,500	3,500
Supplies	29,768	44,851	31,500	46,250	48,600
Total Expenditures	34,026	48,695	35,000	49,750	52,100
Surplus (Deficit)	2,092	5,097	10	20,260	(8,890)
Ending Fund Balance	14,807	19,904	23,999	40,164	31,274
	43.5%	40.9%	68.6%	80.7%	60.0%



United City of Yorkville
Library Capital Fund

84

LIBRARY CAPITAL FUND REVENUE

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Licenses and Permits						
84-000-42-00-4214	DEVELOPMENT FEES	35,350	53,450	35,000	70,000	43,200
84-000-42-00-4224	RENEW PROGRAM PERMITS	750	200	-	-	-
	Total: Licenses and Permits	\$36,100	\$53,650	\$35,000	\$70,000	\$43,200
Investment Earnings						
84-000-45-00-4500	INVESTMENT EARNINGS	8	12	10	10	10
84-000-48-00-4850	MISCELLANEOUS INCOME	10	130	-	-	-
	Total: Investment Earnings	\$18	\$142	\$10	\$10	\$10
	Total: LIBRARY CAPITAL REVENUE	<u>\$36,118</u>	<u>\$53,792</u>	<u>\$35,010</u>	<u>\$70,010</u>	<u>\$43,210</u>

United City of Yorkville
Library Capital Fund

840

LIBRARY CAPITAL FUND EXPENDITURES

Account	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted
Contractual Services						
84-840-54-00-5406	RENEW PROGRAM	750	200	-	-	-
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	3,508	3,644	3,500	3,500	3,500
	Total: Contractual Services	\$4,258	\$3,844	\$3,500	\$3,500	\$3,500
Supplies						
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	1,311	15,444	15,000	15,000	15,000
84-840-56-00-5683	AUDIO BOOKS	1,237	2,758	-	1,600	1,600
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	150	500
84-840-56-00-5685	DVD'S	394	1,843	-	1,500	1,500
84-840-56-00-5686	BOOKS	26,826	24,806	16,500	28,000	30,000
	Total: Supplies	\$29,768	\$44,851	\$31,500	\$46,250	\$48,600
	Total: LIBRARY CAPITAL EXPENDITURES	<u>\$34,026</u>	<u>\$48,695</u>	<u>\$35,000</u>	<u>\$49,750</u>	<u>\$52,100</u>

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LONG-TERM OPERATING & CAPITAL PLAN

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

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

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

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

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

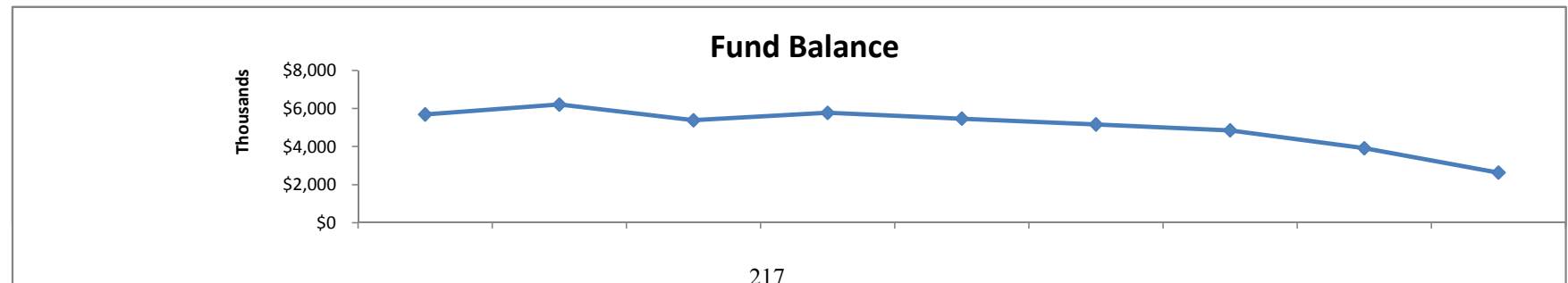
FUND	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<u>General Fund</u>	5,691,706	6,214,089	5,383,778	5,777,996	5,468,778	5,164,830	4,849,251	3,913,539	2,624,234
<u>Special Revenue Funds</u>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

* Fund Balance Equivalent

GENERAL FUND (01)

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

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



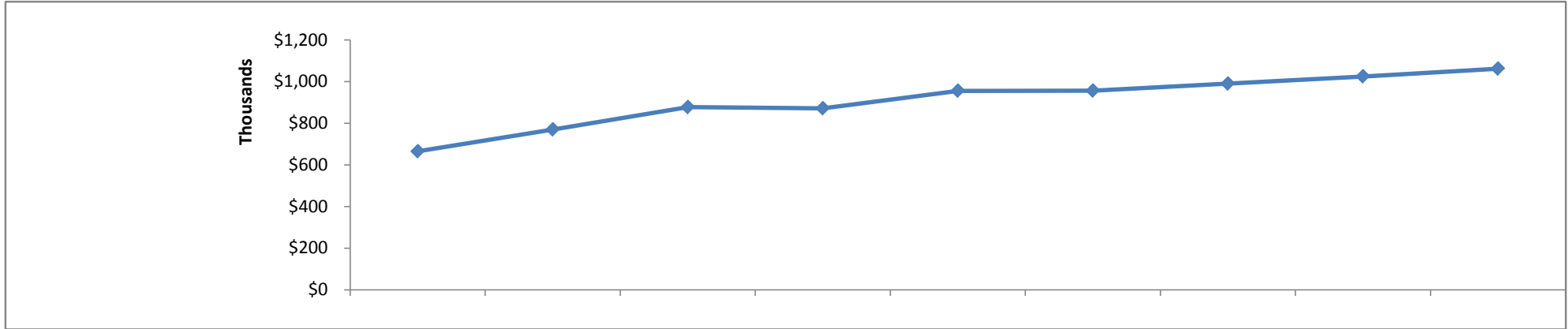
		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>GENERAL FUND - 01</u>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,278,321	2,206,925	2,124,299	2,129,984	2,191,279	2,235,105	2,279,807	2,325,403	2,371,911
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	703,105	817,490	966,211	963,908	958,544	1,008,544	1,058,544	1,108,544	1,158,544
01-000-40-00-4030	MUNICIPAL SALES TAX	2,778,116	2,940,976	3,012,750	2,965,000	3,009,475	3,054,617	3,100,436	3,146,943	3,194,147
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,126,851	2,259,787	2,332,950	2,305,000	2,339,575	2,374,669	2,410,289	2,446,443	2,483,140
01-000-40-00-4040	ELECTRIC UTILITY TAX	689,084	710,892	675,000	705,000	695,000	695,000	695,000	695,000	695,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	207,551	241,699	240,000	240,000	240,000	240,000	240,000	240,000	240,000
01-000-40-00-4043	EXCISE TAX	393,680	359,947	361,000	335,000	325,000	325,000	325,000	325,000	325,000
01-000-40-00-4044	TELEPHONE UTILITY TAX	8,499	8,340	8,300	8,340	8,340	8,340	8,340	8,340	8,340
01-000-40-00-4045	CABLE FRANCHISE FEES	286,944	294,275	285,000	294,000	290,000	290,000	290,000	290,000	290,000
01-000-40-00-4050	HOTEL TAX	80,422	72,407	85,000	80,000	80,000	80,000	80,000	80,000	80,000
01-000-40-00-4055	VIDEO GAMING TAX	74,734	100,457	90,000	110,000	110,000	110,000	110,000	110,000	110,000
01-000-40-00-4060	AMUSEMENT TAX	201,216	200,284	200,000	200,000	200,000	200,000	200,000	200,000	200,000
01-000-40-00-4065	ADMISSIONS TAX	121,799	122,007	120,000	130,766	120,000	120,000	120,000	120,000	-
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	350,589	359,093	372,300	400,000	408,000	416,160	424,483	432,973	441,632
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	6,879	15,992	4,000	20,000	15,000	15,000	15,000	15,000	15,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	11,431	12,071	11,000	11,000	11,000	11,000	11,000	11,000	11,000
01-000-40-00-4075	AUTO RENTAL TAX	11,699	13,822	11,250	13,000	13,000	13,000	13,000	13,000	13,000
01-000-41-00-4100	STATE INCOME TAX	1,715,155	1,602,410	1,739,021	1,617,435	1,822,308	1,858,754	1,895,929	1,933,848	1,972,525
01-000-41-00-4105	LOCAL USE TAX	390,605	417,212	436,101	454,679	500,279	510,285	520,491	530,901	541,519
01-000-41-00-4110	ROAD & BRIDGE TAX	148,223	145,522	150,000	131,612	135,000	140,000	145,000	150,000	155,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	16,065	17,845	17,000	17,000	17,000	17,000	17,000	17,000	17,000
01-000-41-00-4160	FEDERAL GRANTS	17,726	16,810	15,000	16,000	16,000	16,000	16,000	16,000	16,000
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	21,342	31,606	21,000	22,201	21,000	21,000	21,000	21,000	21,000
01-000-41-00-4170	STATE GRANTS	2,000	3,000	-	-	-	-	-	-	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	862	990	900	900	900	900	900	900	900
01-000-42-00-4200	LIQUOR LICENSES	46,442	52,852	50,000	56,000	56,000	56,000	56,000	56,000	56,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	3,902	6,795	3,000	5,000	5,000	5,000	5,000	5,000	5,000
01-000-42-00-4210	BUILDING PERMITS	163,107	256,215	200,000	300,000	275,000	250,000	250,000	250,000	250,000
01-000-43-00-4310	CIRCUIT COURT FINES	43,063	41,512	45,000	45,000	45,000	45,000	45,000	45,000	45,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	24,406	33,512	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-000-43-00-4323	OFFENDER REGISTRATION FEES	220	420	225	545	400	400	400	400	400
01-000-43-00-4325	POLICE TOWS	55,950	64,806	65,000	50,000	55,000	55,000	55,000	55,000	55,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,218,991	1,284,044	1,000,000	1,129,000	1,157,225	1,186,156	1,215,810	1,246,205	1,277,360
01-000-44-00-4405	UB COLLECTION FEES	153,292	158,062	154,000	160,000	160,000	160,000	160,000	160,000	160,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	22,972	22,772	23,000	23,000	23,000	23,000	23,000	23,000	23,000
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	-	-	188,064	188,064	194,387	194,387	194,387	194,387	194,387
01-000-44-00-4474	POLICE SPECIAL DETAIL	6,129	800	500	700	500	500	500	500	500
01-000-45-00-4500	INVESTMENT EARNINGS	6,394	21,197	15,000	35,000	20,000	10,000	5,000	2,500	-

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

ADMINISTRATION DEPARTMENT

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

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

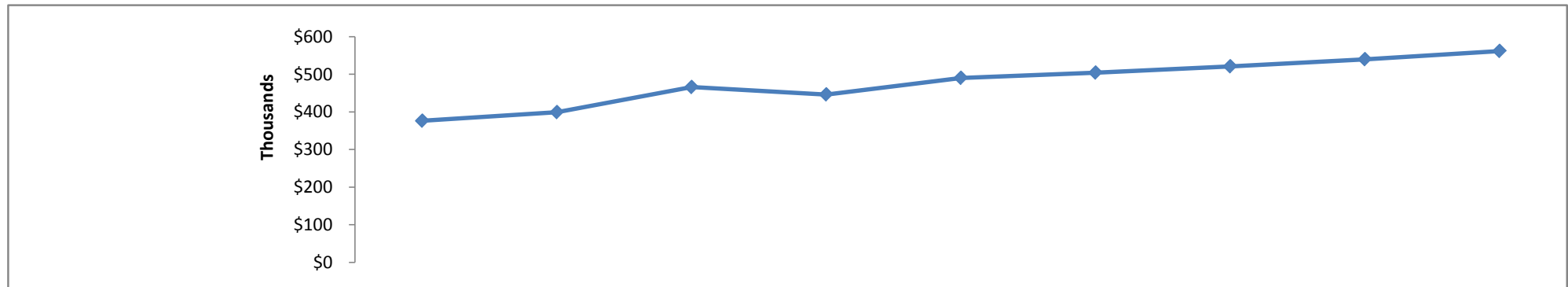


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administration										
01-110-50-00-5001	SALARIES - MAYOR	9,735	10,175	11,000	10,300	11,000	11,000	11,000	11,000	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMM	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	6,935	7,440	9,000	7,500	8,000	-	-	-	-
01-110-50-00-5004	SALARIES - CITY TREASURER	1,000	1,000	1,000	1,000	1,000	-	-	-	-
01-110-50-00-5005	SALARIES - ALDERMAN	48,690	46,465	52,000	49,000	52,000	52,000	52,000	52,000	52,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	317,586	389,175	450,978	460,000	506,552	521,749	537,401	553,523	570,129
01-110-50-00-5015	PART-TIME SALARIES	3,683	4,984	-	-	-	-	-	-	-
01-110-50-00-5020	OVERTIME	-	26	500	-	-	-	-	-	-
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	36,387	41,833	49,506	49,506	54,119	57,288	60,726	64,430	68,358
01-110-52-00-5214	FICA CONTRIBUTION	25,422	30,324	36,665	36,000	40,339	40,841	42,066	43,328	44,628
01-110-52-00-5216	GROUP HEALTH INSURANCE	81,297	82,328	111,978	104,948	120,465	130,102	140,510	151,751	163,891
01-110-52-00-5222	GROUP LIFE INSURANCE	491	492	557	675	451	456	461	466	471
01-110-52-00-5223	DENTAL INSURANCE	5,516	5,924	6,612	7,145	7,853	8,246	8,658	9,091	9,546
01-110-52-00-5224	VISION INSURANCE	721	759	819	961	1,130	1,130	1,130	1,164	1,199
01-110-52-00-5235	ELECTED OFFICIAL - GROUP HEALTH INSURANCE	489	-	-	-	-	-	-	-	-
01-110-52-00-5236	ELECTED OFFICIAL - GROUP LIFE INSURANCE	4	-	-	-	-	-	-	-	-
01-110-52-00-5237	ELECTED OFFICIAL - DENTAL INSURANCE	(40)	-	-	-	-	-	-	-	-
01-110-52-00-5238	ELECTED OFFICIAL - VISION INSURANCE	61	-	-	-	-	-	-	-	-
01-110-54-00-5410	TUITION REIMBURSEMENT	3,216	8,040	12,000	7,500	13,000	-	-	-	-
01-110-54-00-5412	TRAINING & CONFERENCES	5,440	11,051	20,800	20,800	17,000	12,000	12,000	12,000	12,000
01-110-54-00-5415	TRAVEL & LODGING	8,241	12,097	9,000	9,000	9,000	9,000	9,000	9,000	9,000
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	-	-	4,568	1,654	2,778	2,916	3,828
01-110-54-00-5426	PUBLISHING & ADVERTISING	1,262	6,219	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5430	PRINTING & DUPLICATING	2,890	2,376	4,000	4,000	3,250	3,250	3,250	3,250	3,250
01-110-54-00-5440	TELECOMMUNICATIONS	13,620	15,623	16,000	18,500	19,000	19,000	19,000	19,000	19,000
01-110-54-00-5448	FILING FEES	49	212	500	250	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	12,002	1,579	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5452	POSTAGE & SHIPPING	2,418	1,297	3,500	2,500	3,000	3,000	3,000	3,000	3,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	15,869	16,251	17,000	17,000	17,000	17,000	17,000	17,000	17,000
01-110-54-00-5462	PROFESSIONAL SERVICES	18,739	28,261	11,000	12,000	12,000	12,000	12,000	12,000	12,000
01-110-54-00-5480	UTILITIES	14,862	16,959	16,960	18,500	19,610	20,787	22,034	23,356	24,757
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,224	2,102	2,400	2,150	2,400	2,400	2,400	2,400	2,400
01-110-54-00-5488	OFFICE CLEANING	14,836	18,625	12,500	11,322	11,662	12,012	12,372	12,743	13,125
01-110-56-00-5610	OFFICE SUPPLIES	10,624	7,563	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		665,269	770,180	877,275	871,557	955,899	956,415	990,286	1,024,918	1,062,082

FINANCE DEPARTMENT

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

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

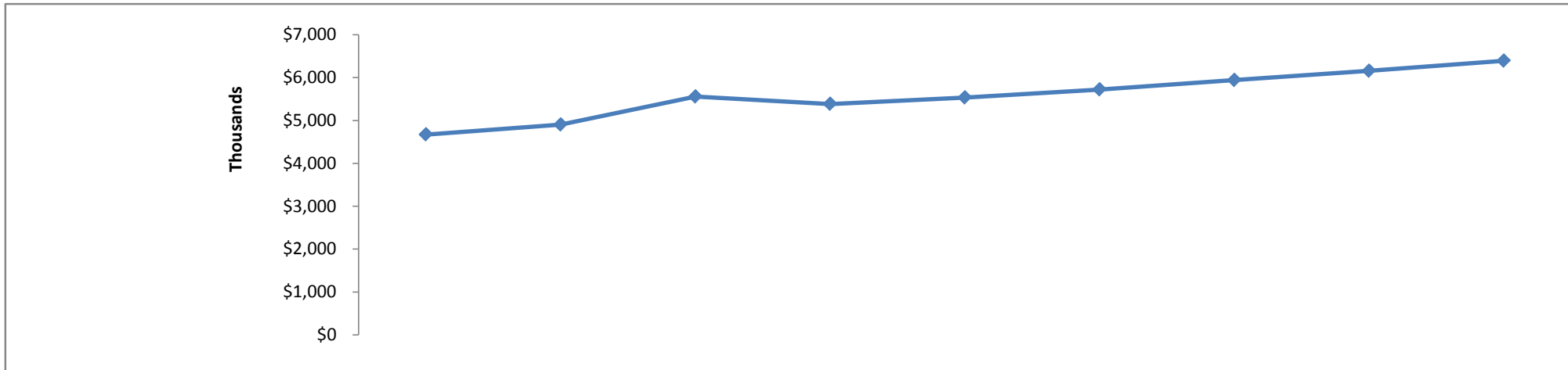


Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Finance										
01-120-50-00-5010	SALARIES & WAGES	218,467	234,874	252,079	252,079	272,370	280,541	288,957	297,626	306,555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

POLICE DEPARTMENT

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

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



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

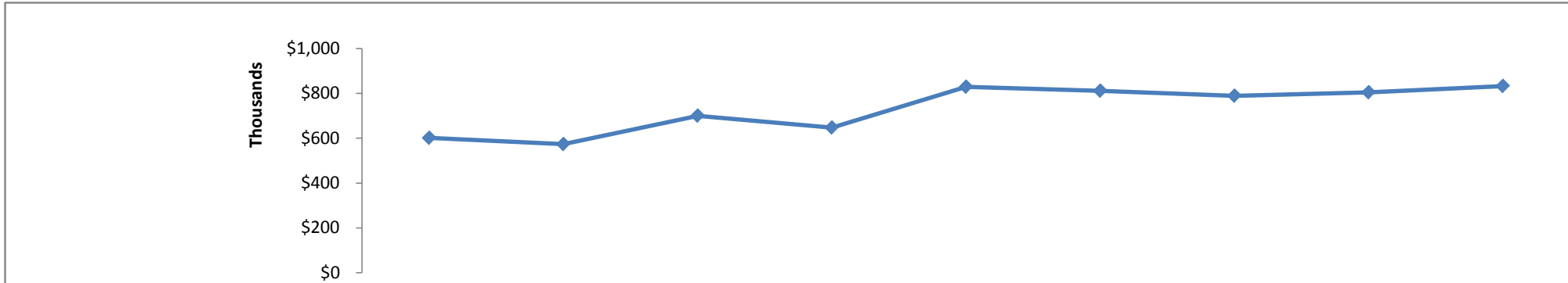
Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-210-56-00-5650	COMMUNITY SERVICES	300	1,012	2,000	1,039	1,500	1,500	1,500	1,500	1,500
01-210-56-00-5690	BALISTIC VESTS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

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COMMUNITY DEVELOPMENT DEPARTMENT

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

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

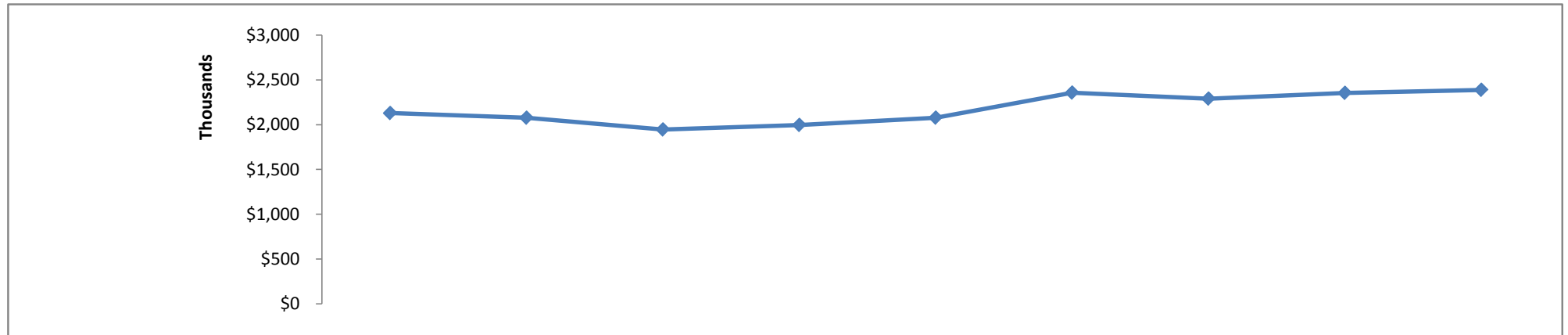


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Community Development										
01-220-50-00-5010	SALARIES & WAGES	321,278	331,861	409,067	411,000	440,585	453,803	467,417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

PUBLIC WORKS DEPARTMENT - STREET OPERATIONS / HEALTH & SANITATION

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

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



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

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

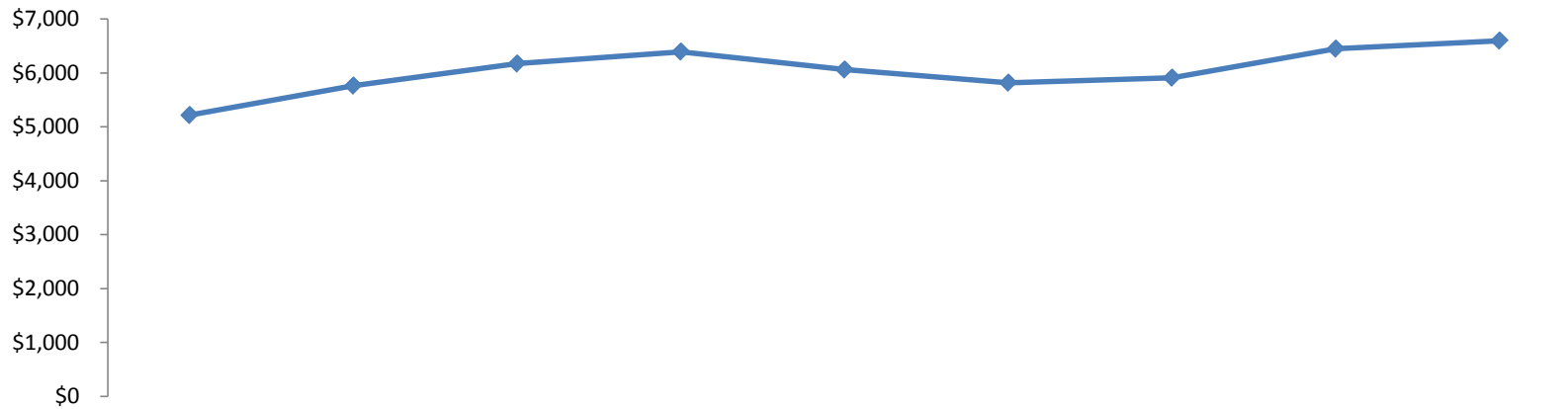
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ADMINISTRATIVE SERVICES DEPARTMENT

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

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

Thousands



		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administrative Services										
01-640-50-00-5016	SALARIES - SPECIAL CENSUS	-	-	26,464	16,740	-	-	-	-	-
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	6,129	800	500	700	500	500	500	500	500
01-640-52-00-5214	FICA CONTRIBUTION - SPECIAL CENSUS	-	-	-	1,281	-	-	-	-	-
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	18,460	11,298	20,000	10,527	20,000	20,000	20,000	20,000	20,000
01-640-52-00-5231	LIABILITY INSURANCE	279,135	286,792	308,503	295,955	313,712	332,535	352,487	373,636	396,054
01-640-52-00-5240	RETIREEES - GROUP HEALTH INSURANCE	27,988	33,255	42,101	27,999	41,367	44,676	48,250	47,793	46,523
01-640-52-00-5241	RETIREEES - DENTAL INSURANCE	1,052	260	530	530	449	471	495	261	-
01-640-52-00-5242	RETIREEES - VISION INSURANCE	160	74	77	77	80	80	80	44	-
01-640-54-00-5418	PURCHASING SERVICES	-	5,187	50,000	51,863	53,419	55,022	56,673	58,373	60,124
01-640-54-00-5421	PPRT TAX REBATE	2,045	-	-	-	-	-	-	-	-
01-640-54-00-5423	IDOR ADMINISTRATION FEE	-	-	-	51,934	57,357	58,222	59,100	59,993	60,900
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	-	-	12,000	3,000	12,000	12,000	12,000	12,000	12,000
01-640-54-00-5428	UTILITY TAX REBATE	-	-	14,375	14,375	14,375	14,375	14,375	14,375	-
01-640-54-00-5432	FACILITY MANAGEMENT SERVICES	-	-	35,000	6,000	50,000	51,500	53,045	54,636	56,275
01-640-54-00-5439	AMUSEMENT TAX REBATE	60,628	61,613	64,000	62,000	60,000	43,600	30,000	30,000	30,000
01-640-54-00-5449	KENCOM	72,679	74,842	78,584	119,559	110,958	119,943	132,242	141,867	151,829
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	50,875	117,691	160,280	210,000	136,000	142,800	149,940	157,437	165,309
01-640-54-00-5456	CORPORATE COUNSEL	88,017	102,825	120,000	105,000	110,000	110,000	110,000	110,000	110,000
01-640-54-00-5461	LITIGATION COUNSEL	166,659	211,454	120,000	200,000	120,000	120,000	120,000	120,000	120,000
01-640-54-00-5463	SPECIAL COUNSEL	19,767	4,815	25,000	10,000	20,000	20,000	20,000	20,000	20,000
01-640-54-00-5465	ENGINEERING SERVICES	368,071	350,899	390,000	390,000	390,000	390,000	390,000	390,000	390,000
01-640-54-00-5473	KENDALL AREA TRANSIT	23,550	23,550	25,000	23,550	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5475	CABLE CONSORTIUM FEE	86,054	92,765	85,000	92,000	92,000	92,000	92,000	92,000	92,000
01-640-54-00-5478	SPECIAL CENSUS	-	108,093	-	3,349	-	-	-	-	-
01-640-54-00-5481	HOTEL TAX REBATE	72,375	65,166	76,500	72,000	72,000	72,000	72,000	72,000	72,000
01-640-54-00-5486	ECONOMIC DEVELOPMENT	47,564	160,359	114,100	145,725	145,000	145,000	145,000	145,000	145,000
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,286	1,286	1,500	1,233	1,500	1,500	1,500	1,500	1,500
01-640-54-00-5492	SALES TAX REBATE	856,785	879,408	941,367	914,584	928,303	942,228	956,361	970,706	985,267
01-640-54-00-5493	BUSINESS DISTRICT REBATE	368,899	387,157	387,300	387,182	425,320	433,317	441,473	449,794	458,279
01-640-54-00-5494	ADMISSIONS TAX REBATE	121,799	122,007	120,000	130,766	120,000	120,000	120,000	120,000	-
01-640-54-00-5499	BAD DEBT	1,199	1,634	2,000	1,750	2,000	2,000	2,000	2,000	2,000
01-640-56-00-5625	REIMBURSABLE REPAIRS	27,873	11,106	5,000	15,000	15,000	15,000	15,000	15,000	15,000
01-640-99-00-9915	TRANSFER TO MOTOR FUEL TAX	25,407	33,750	-	-	-	-	-	-	-
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	-	-	-	250,000	-	-	-	-
01-640-99-00-9916	TRANSFER TO CW BUILDINGS & GROUNDS	58,060	71,602	160,000	247,415	-	-	-	-	-
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	127,243	266,979	315,225	313,725	318,725	318,025	317,225	323,375	324,075

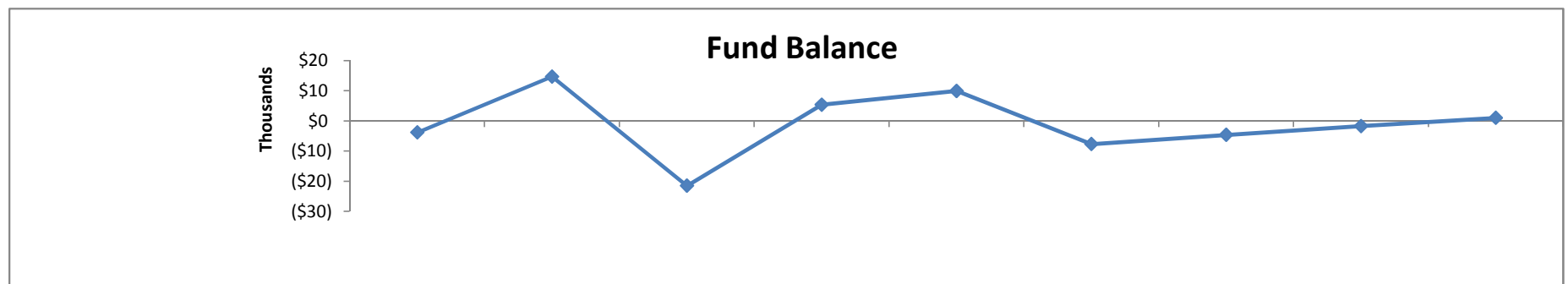
Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-640-99-00-9952	TRANSFER TO SEWER	1,134,654	1,134,052	1,137,166	1,137,166	856,583	609,088	586,749	994,479	1,135,964
01-640-99-00-9979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

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Fox Hill SSA Fund (11)

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

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

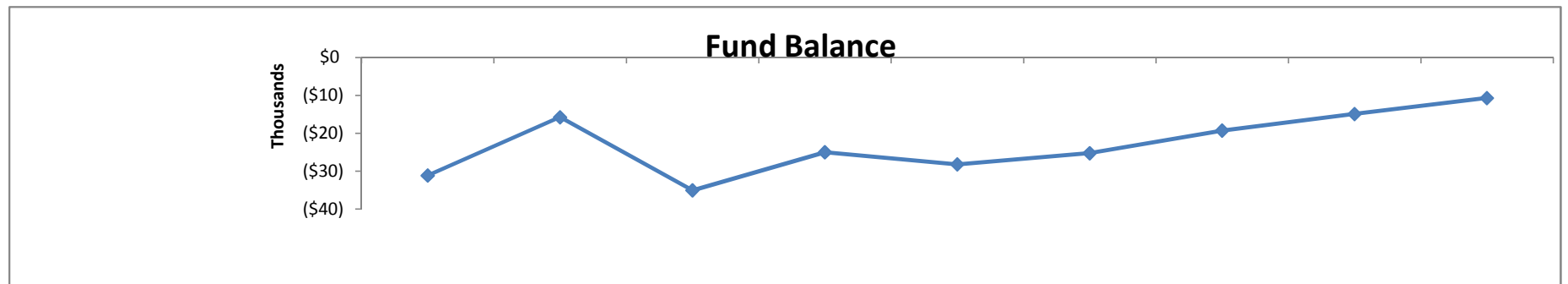


Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Fox Hill SSA - 11</u>										
11-000-40-00-4000	PROPERTY TAXES	7,072	7,263	9,365	9,366	13,381	13,381	13,381	13,381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

Sunflower SSA Fund (12)

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

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

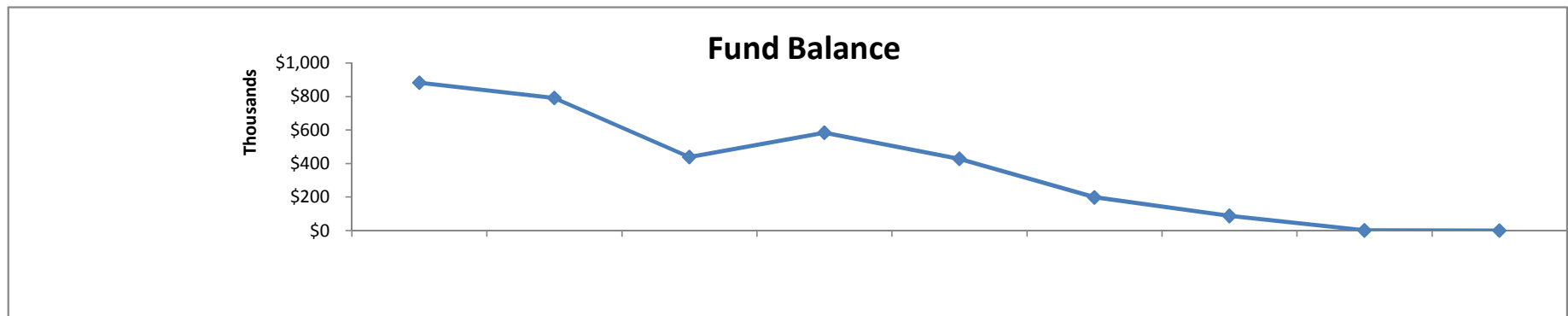


Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<u>Sunflower SSA - 12</u>										
12-000-40-00-4000	PROPERTY TAXES	18,608	20,456	13,480	13,480	15,637	18,139	21,303	21,303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

Motor Fuel Tax Fund (15)

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

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

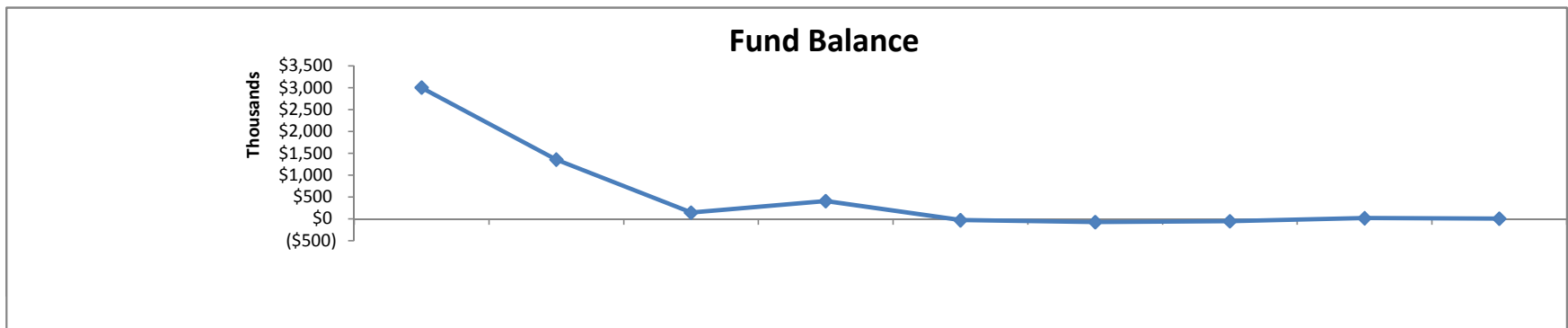


Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<u>Motor Fuel Tax - 15</u>										
15-000-41-00-4112	MOTOR FUEL TAX	432,820	428,888	450,716	458,258	489,817	499,613	509,605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

City-Wide Capital Fund (23)

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

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



		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>City-Wide Capital - 23</u>										
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN	11,244	31,109	1,600	540	-	-	-	-	-
23-000-41-00-4169	FEDERAL GRANTS -MILL STREET LAFO	1,075	24,606	-	-	-	-	-	-	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	71,327	2,475	133,424	227,014	-	-	-	-	-
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47)	52,076	476,164	65,200	65,200	-	-	-	-	-
23-000-42-00-4210	BUILDING PERMITS	-	35,365	-	50,000	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	6,150	1,085	6,000	3,500	3,500	3,500	3,500	3,500	3,500
23-000-42-00-4216	BUILD PROGRAM PERMITS	85,565	61,008	-	-	-	-	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	7,077	9,645	7,000	30,000	18,000	16,500	16,500	16,500	16,500
23-000-42-00-4222	ROAD CONTRIBUTION FEE	40,000	88,000	60,000	90,000	70,000	70,000	70,000	70,000	70,000
23-000-42-00-4224	RENEW PROGRAM PERMITS	2,411	900	-	-	-	-	-	-	-
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	700,156	718,872	700,000	730,000	730,000	735,000	735,000	740,000	740,000
23-000-45-00-4500	INVESTMENT EARNINGS	1,630	3,703	1,000	6,750	1,000	-	-	-	-
23-000-46-00-4606	REIMB - COM ED	316,905	-	-	-	-	-	-	-	-
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	11,999	131,574	-	7,797	7,549	7,549	7,549	-	-
23-000-46-00-4608	REIMB - KENNEDY ROAD IMPROVEMENTS	-	-	160,000	160,000	-	-	-	-	-
23-000-46-00-4618	REIMB - BRISTOL BAY ANNEX	-	-	-	-	-	-	-	-	171,600
23-000-46-00-4620	REIMB - PULTE (AUTUMN CREEK)	25,703	-	-	-	-	-	-	-	-
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	-	-	-	16,820	256,528	-	-	-	-
23-000-46-00-4624	REIMB - WHISPERING MEADOWS	-	-	-	-	800,000	-	-	-	-
23-000-46-00-4630	REIMB - STAGECOACH CROSSING	-	63,404	-	-	-	-	-	-	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	38,618	1,413	312,617	118,943	29,000	-	-	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	6,336	3,460	-	64,000	16,000	-	-	-	-
23-000-48-00-4845	DONATIONS	-	-	-	-	2,000	2,000	2,000	2,000	2,000
23-000-49-00-4905	LOAN PROCEEDS - RIVER ROAD BRIDGE	152,183	-	-	-	-	-	-	-	-
23-000-49-00-4910	SALE OF CAPITAL ASSETS	-	1,900	-	-	-	-	-	-	-
23-000-49-00-4916	TRANSFER FROM GENERAL - CW B&G	58,060	71,602	160,000	247,415	-	-	-	-	-
23-000-49-00-4923	TRANSFER FROM GENERAL - CW CAPITAL	-	-	-	-	250,000	-	-	-	-
23-000-49-00-4951	TRANSFER FROM WATER	-	-	1,098,924	1,015,982	-	-	-	-	-
	Revenue	1,588,515	1,726,285	2,705,765	2,833,961	2,183,577	834,549	834,549	832,000	1,003,600

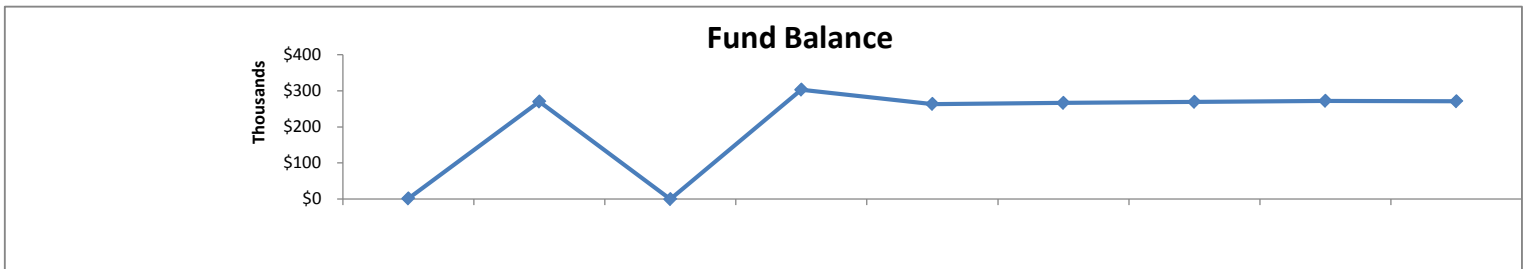
		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
City-Wide - Building & Grounds Expenditures										
23-216-54-00-5405	BUILD PROGRAM	8,945	4,850	-	-	-	-	-	-	-
23-216-54-00-5446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

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

Vehicle and Equipment Fund (25)

This fund was created in Fiscal Year 2014, consolidating the Police Capital, Public Works Capital and Park & Recreation Capital funds. The General Government function was added in Fiscal Year 2019 to account for administrative vehicle and City-wide computer purchases. This fund primarily derives its revenue from monies collected from building permits and development fees, in addition to functional chargebacks. The revenue is primarily used to purchase vehicles and equipment for use in the operations of the Police, Public Works and Parks & Recreation Departments.

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



		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Vehicle & Equipment - 25</u>										
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	12,900	32,100	25,000	33,000	30,600	28,050	28,050	28,050	28,050
25-000-42-00-4216	BUILD PROGRAM PERMITS	43,410	28,700	-	-	-	-	-	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEE	3,250	8,600	6,000	9,000	12,000	11,000	11,000	11,000	11,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	26,240	60,350	40,000	75,000	72,000	66,000	66,000	66,000	66,000
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	1,625	4,300	2,500	5,000	6,000	5,500	5,500	5,500	5,500
25-000-42-00-4224	RENEW PROGRAM PERMITS	1,725	-	-	-	-	-	-	-	-
25-000-43-00-4315	DUI FINES	10,803	5,865	7,000	6,000	6,000	6,000	6,000	6,000	6,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	571	743	700	700	700	700	700	700	700
25-000-43-00-4340	SEIZED VEHICLE PROCEEDS	-	-	-	-	-	-	-	-	-
25-000-44-00-4418	MOWING INCOME	5,744	1,955	3,000	629	2,000	2,000	2,000	2,000	2,000
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK	-	-	-	-	40,000	-	-	-	-
25-000-44-00-4420	POLICE CHARGEBACK	174,263	97,459	167,600	150,656	31,450	34,000	29,000	29,000	29,000
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	194,379	63,626	75,965	38,831	-	-	-	-	2,826
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	-	73,908	-	70,000	-	-	-	-	-
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACKS	-	-	-	-	34,411	11,578	16,146	20,412	37,897
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	43	86	80	150	150	150	150	150	150
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	624	435	-	-	-	-	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	3,929	5,100	2,000	1,583	2,000	2,000	2,000	2,000	2,000
25-000-48-00-4855	MISCELLANEOUS INCOME - PARK CAPITAL	74	-	-	-	-	-	-	-	-
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	3,475	5,990	-	-	-	-	-	-	-
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	44,171	-	-	-	-	-	-	-	-
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL	800	248,172	-	-	-	-	-	-	-
	Revenue	528,026	637,389	329,845	390,549	237,311	166,978	166,546	170,812	191,123
Police Capital										
25-205-54-00-5405	BUILD PROGRAM	9,750	2,700	-	-	-	-	-	-	-
25-205-54-00-5406	RENEW PROGRAM	450	-	-	-	-	-	-	-	-
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	5,517	760	8,000	8,570	8,750	8,750	8,750	8,750	8,750
25-205-60-00-6060	EQUIPMENT	2,369	-	27,300	27,300	5,000	5,000	-	-	-
25-205-60-00-6070	VEHICLES	194,750	141,832	165,000	154,486	55,000	55,000	55,000	55,000	55,000
		212,836	145,292	200,300	190,356	68,750	68,750	63,750	63,750	63,750
General Government Capital										
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	-	34,411	11,578	16,146	20,412	37,897
25-212-60-00-6070	VEHICLES	-	-	-	-	40,000	-	-	-	-
		-	-	-	-	74,411	11,578	16,146	20,412	37,897

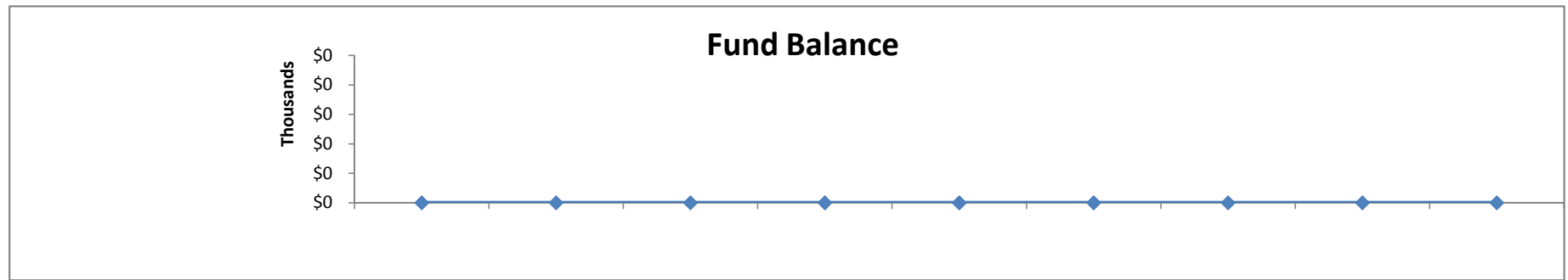
		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works Capital										
25-215-54-00-5405	BUILD PROGRAM	32,510	25,950	-	-	-	-	-	-	-
25-215-54-00-5406	RENEW PROGRAM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

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Debt Service Fund (42)

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

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

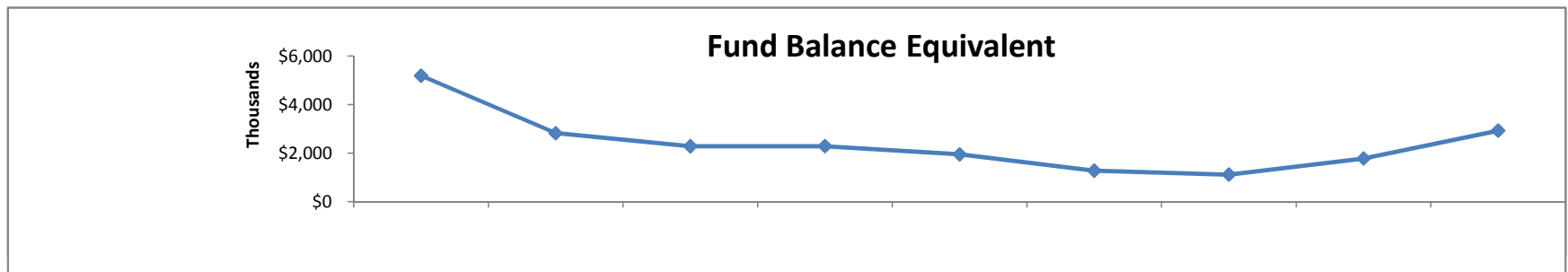


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Debt Service - 42</u>										
42-000-40-00-4000	PROPERTY TAXES - 2014B BOND	164,852	47,070	-	-	-	-	-	-	-
42-000-42-00-4208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

Water Fund (51)

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

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



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

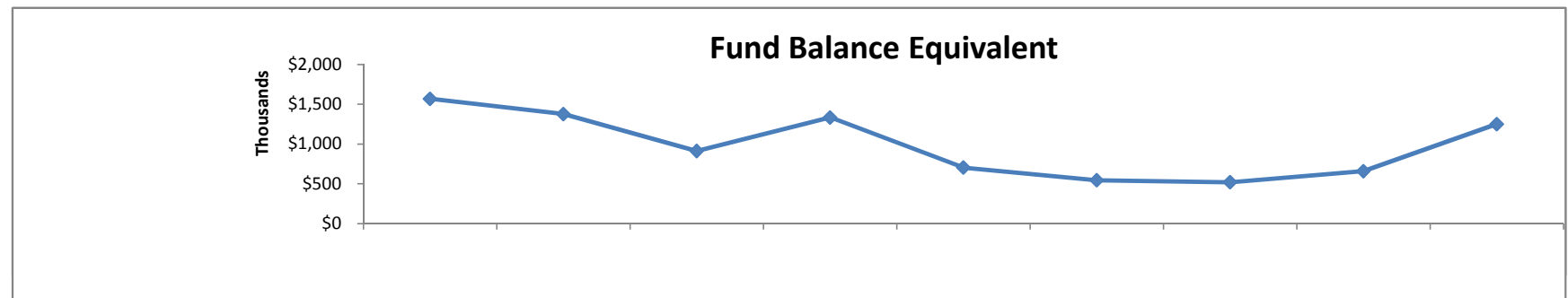
Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-54-00-5429	WATER SAMPLES	6,842	7,607	12,000	10,000	10,000	10,000	10,000	10,000	10,000
51-510-54-00-5430	PRINTING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

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
2015A Bond										
51-510-77-00-8000	PRINCIPAL PAYMENT	-	73,543	113,987	113,987	117,664	290,483	297,837	312,545	323,576
51-510-77-00-8050	INTEREST PAYMENT	-	228,066	161,053	161,053	156,493	151,787	140,167	128,254	115,752
Debt Service - 2007A Bond										
51-510-83-00-8000	PRINCIPAL PAYMENT	15,000	15,000	-	-	-	-	-	-	-
51-510-83-00-8050	INTEREST PAYMENT	121,793	121,163	-	-	-	-	-	-	-
Debt Service - 2016 Refunding Bond										
51-510-85-00-8000	PRINCIPAL PAYMENT	-	-	430,000	430,000	470,000	1,470,000	1,475,000	1,040,000	915,000
51-510-85-00-8050	INTEREST PAYMENT	-	-	249,629	249,629	195,250	176,450	117,650	58,650	27,450
Debt Service - 2003 Debt Certificates										
51-510-86-00-8000	PRINCIPAL PAYMENT	100,000	100,000	100,000	100,000	300,000	-	-	-	-
51-510-86-00-8050	INTEREST EXPENSE	25,450	21,450	17,300	17,300	13,050	-	-	-	-
Debt Service - 2006A Refunding Debt Certificates										
51-510-87-00-8000	PRINCIPAL PAYMENT	435,000	460,000	-	-	-	-	-	-	-
51-510-87-00-8050	INTEREST EXPENSE	172,606	155,206	-	-	-	-	-	-	-
Debt Service - IEPA Loan L17-156300										
51-510-89-00-8000	PRINCIPAL PAYMENT	94,544	96,923	99,361	99,361	101,860	104,423	107,050	109,743	112,503
51-510-89-00-8050	INTEREST EXPENSE	30,486	28,108	25,669	25,669	23,170	20,607	17,981	15,288	12,527
Debt Service - 2014C Refunding Bond										
51-510-94-00-8000	PRINCIPAL PAYMENT	120,000	120,000	120,000	120,000	130,000	125,000	130,000	135,000	135,000
51-510-94-00-8050	INTEREST PAYMENT	32,550	30,150	27,750	27,750	25,350	22,750	20,250	16,350	12,300
51-510-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	-	1,098,924	1,015,982	-	-	-	-	-
51-510-99-00-9960	PAYMENT TO ESCROW AGENT	-	6,193,291	-	-	-	-	-	-	-
Expenses		3,965,434	12,921,770	5,158,503	5,103,252	4,876,371	5,375,602	5,037,281	4,394,828	4,095,058
Surplus(Deficit)		4,096,296	(2,370,144)	(860,736)	(536,136)	(337,853)	(671,899)	(162,749)	661,992	1,152,381
Fund Balance Equiv		5,196,289	2,826,144	2,285,570	2,290,008	1,952,155	1,280,256	1,117,507	1,779,499	2,931,880
		131.04%	21.87%	44.31%	44.87%	40.03%	23.82%	22.18%	40.49%	71.60%

Sewer Fund (52)

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

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



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

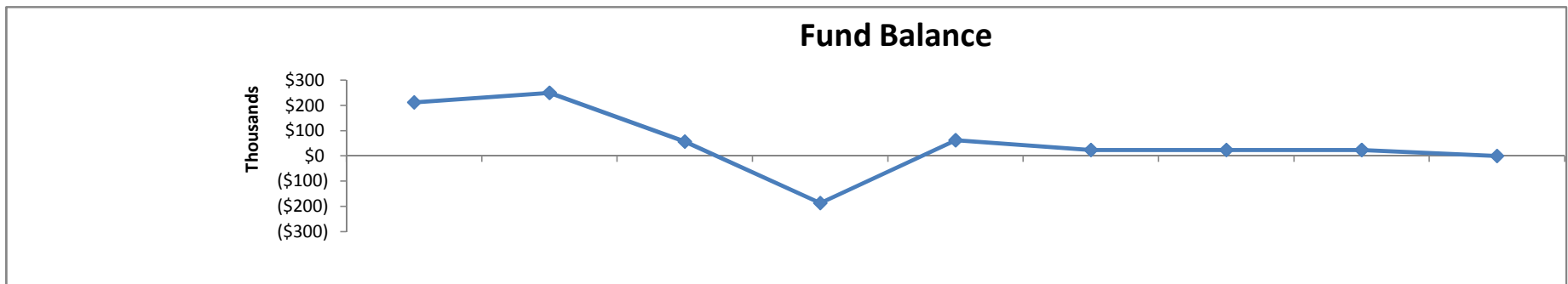
Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	5,437	8,549	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52-520-54-00-5495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

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

Land Cash Fund (72)

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

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

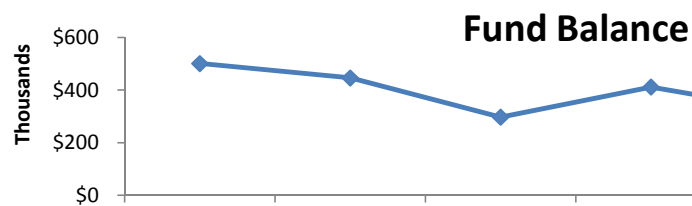


Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<u>Land Cash - 72</u>										
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	5,514	-	-	312,671	-	-	-	-
72-000-41-00-4186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

Parks and Recreation Fund (79)

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

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



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

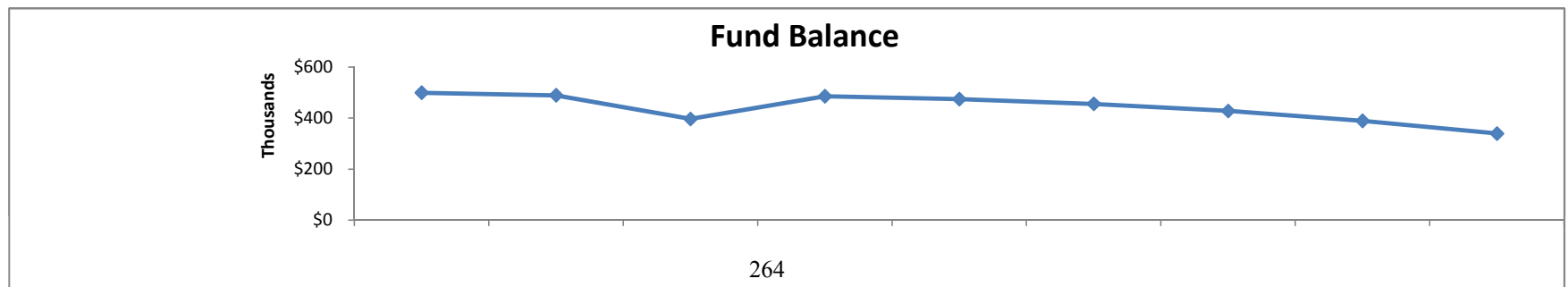
Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	5,518	1,576	4,500	4,500	6,000	6,000	6,000	6,000	6,000
79-790-56-00-5635	COMPUTER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

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

Library Operations Fund (82)

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

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



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

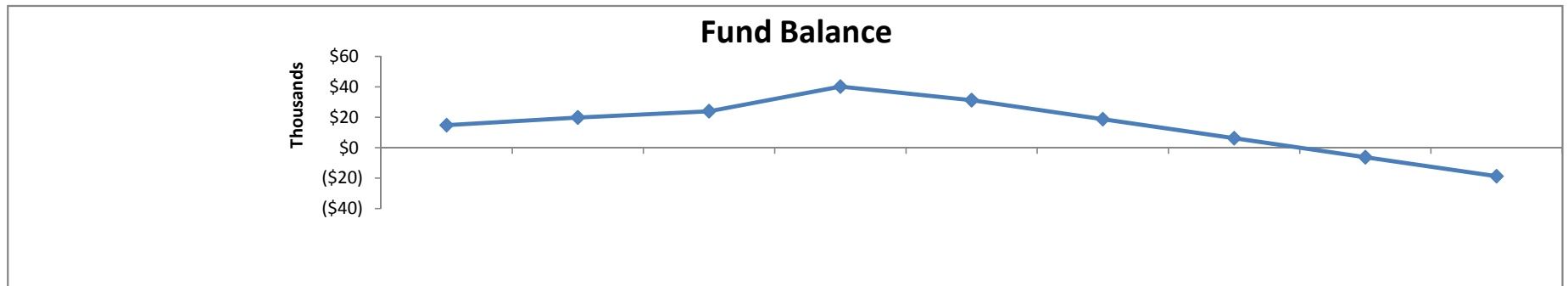
Account Number	Description	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	1,700	1,689	1,700	1,700	1,700	1,700	1,700
82-820-56-00-5610	OFFICE SUPPLIES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

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Library Capital Fund (84)

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

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

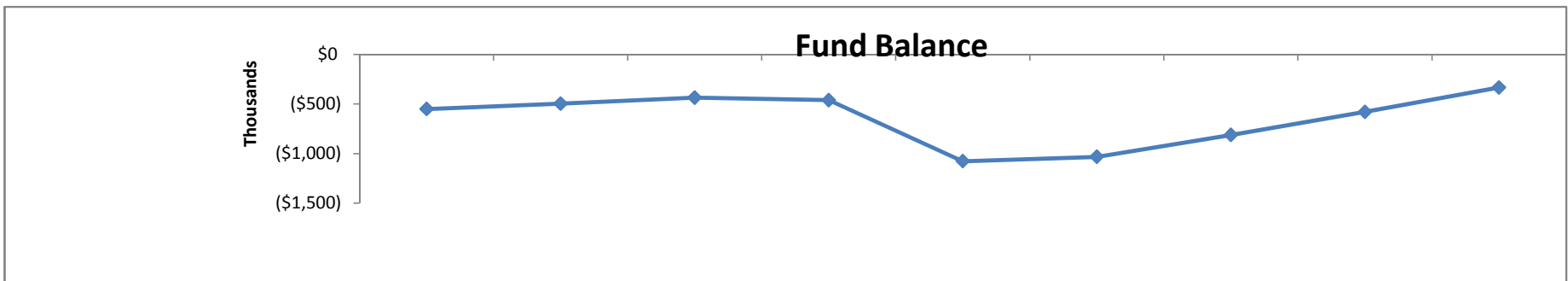


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Library Capital</u>										
84-000-42-00-4214	DEVELOPMENT FEES	35,350	53,450	35,000	70,000	43,200	39,600	39,600	39,600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

Countryside TIF Fund (87)

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

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

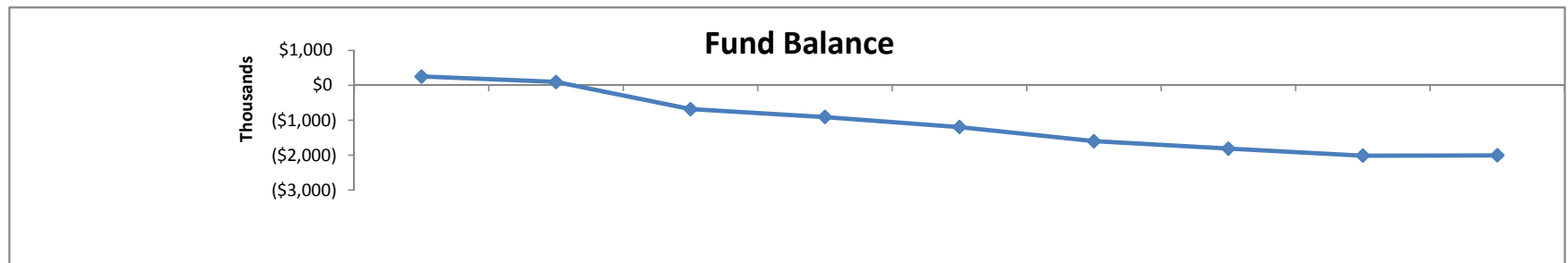


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Countryside TIF</u>										
87-000-40-00-4000	PROPERTY TAXES	143,784	215,360	225,000	198,294	246,261	268,732	442,258	455,526	469,192
87-000-45-00-4500	INVESTMENT EARNINGS	5	-	-	-	-	-	-	-	-
87-000-49-00-4902	BOND ISSUANCE	1,475,000	-	-	-	-	-	-	-	-
87-000-49-00-4903	PREMIUM ON BOND ISSUANCE	122,288	-	-	-	-	-	-	-	-
	Revenue	1,741,077	215,360	225,000	198,294	246,261	268,732	442,258	455,526	469,192
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	10,701	10,701	11,049	11,049	11,049	11,049	11,049
87-870-54-00-5402	BOND ISSUANCE COSTS	15,304	-	-	-	-	-	-	-	-
87-870-54-00-5425	TIF INCENTIVE PAYOUT	-	-	-	-	700,000	-	-	-	-
87-870-54-00-5462	PROFESSIONAL SERVICES	638	1,281	2,000	2,000	2,000	2,000	2,000	2,000	2,000
87-870-54-00-5498	PAYING AGENT FEES	535	659	1,140	661	700	700	700	700	700
2015A Bond										
87-870-77-00-8000	PRINCIPAL PAYMENT	-	26,457	41,013	41,013	42,336	104,517	107,163	112,455	116,424
87-870-77-00-8050	INTEREST PAYMENT	-	82,055	57,947	57,947	56,307	54,613	50,433	46,146	41,648
Debt Service - 2005 Bond										
87-870-80-00-8050	INTEREST PAYMENT	68,073	-	-	-	-	-	-	-	-
Debt Service - 2014 Refunding Bond										
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
87-870-93-00-8050	INTEREST PAYMENT	19,670	50,715	50,715	50,715	50,715	50,715	50,715	50,715	50,715
87-870-99-00-9960	PAYMENT TO ESCROW AGENT	1,581,984	-	-	-	-	-	-	-	-
	Expenditures	1,686,204	161,167	163,516	163,037	863,107	223,594	222,060	223,065	222,536
	Surplus(Deficit)	54,873	54,193	61,484	35,257	(616,846)	45,138	220,198	232,461	246,656
	Fund Balance	(549,946)	(495,754)	(434,861)	(460,497)	(1,077,343)	(1,032,205)	(812,007)	(579,546)	(332,890)

Downtown TIF Fund (88)

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

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

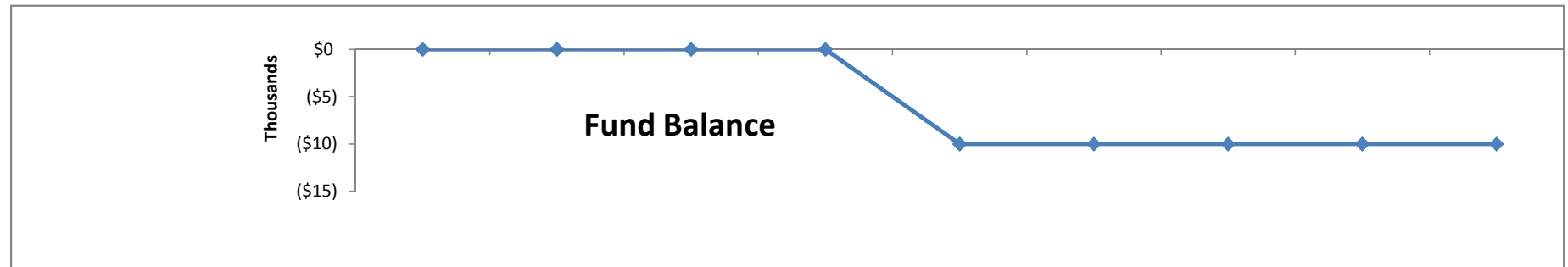


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Downtown TIF</u>										
88-000-40-00-4000	PROPERTY TAXES	68,868	67,307	70,000	76,186	80,000	85,000	85,000	90,000	90,000
88-000-41-00-4163	FEDERAL GRANTS - ITEP DOWNTOWN HILL	-	-	-	-	50,536	40,432	-	-	-
88-000-45-00-4500	INVESTMENT EARNINGS	3	-	-	-	-	-	-	-	-
88-000-48-00-4850	MISCELLANEOUS INCOME	236	1,456	-	-	-	-	-	-	-
	Revenue	69,107	68,763	70,000	76,186	130,536	125,432	85,000	90,000	90,000
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	30,284	30,284	31,533	31,533	31,533	31,533	31,533
88-880-54-00-5425	TIF INCENTIVE PAYOUT	15,223	20,558	20,000	20,000	20,000	20,000	20,000	20,000	20,000
88-880-54-00-5462	PROFESSIONAL SERVICES	2,051	304	375	1,004	6,000	1,000	1,000	1,000	1,000
88-880-54-00-5466	LEGAL SERVICES	556	11,154	15,000	20,000	15,000	15,000	15,000	15,000	15,000
88-880-60-00-6000	PROJECT COSTS	29,248	71,970	306,663	306,663	20,320	25,000	10,000	10,000	10,000
88-880-60-00-6011	PROPERTY ACQUISITION	-	10,000	363,000	364,449	-	-	-	-	-
88-880-60-00-6015	DOWNTOWN HILL	-	-	-	-	63,170	212,324	-	-	-
88-880-60-00-6045	RIVERFRONT PARK	-	-	360,000	329,495	-	-	-	-	-
88-880-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	-	103,504	30,000	-	30,000	-	-	-	-
88-880-60-00-6079	ROUTE 47 EXPANSION	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	2,473
FNBO Loan - 102 E Van Emmon Building										
88-880-81-00-8000	PRINCIPAL PAYMENT	-	-	-	-	200,000	200,000	200,000	200,000	-
88-880-81-00-8050	INTEREST PAYMENT	-	-	-	-	25,800	18,250	12,200	6,084	-
	Expenditures	54,498	224,910	1,132,742	1,079,315	419,243	530,527	297,153	291,037	80,006
	Surplus(Deficit)	14,609	(156,147)	(1,062,742)	(1,003,129)	(288,707)	(405,095)	(212,153)	(201,037)	9,994
	Fund Balance	253,703	97,556	(681,353)	(905,573)	(1,194,280)	(1,599,375)	(1,811,528)	(2,012,565)	(2,002,571)

Downtown TIF Fund II (89)

The Downtown TIF II was created in 2018, in order to help promote downtown redevelopment and support the existing Downtown TIF.

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

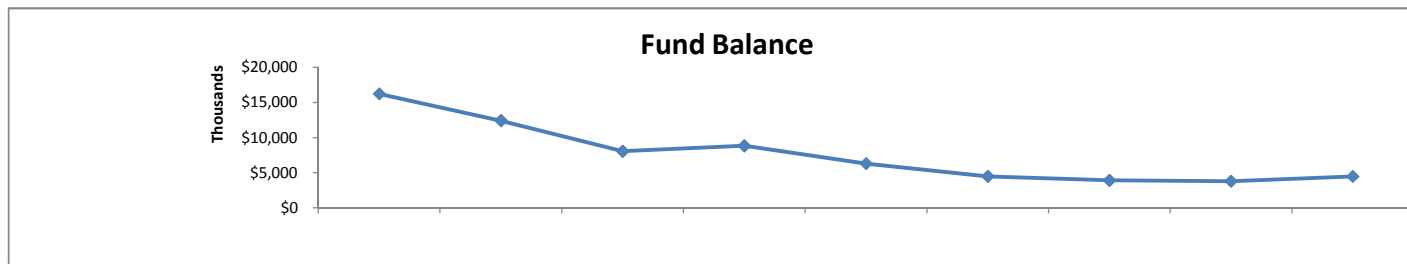


		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Account Number	Description	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Downtown TIF II</u>										
89-000-40-00-4000	PROPERTY TAXES	-	-	-	-	-	-	-	-	-
89-000-45-00-4500	INVESTMENT EARNINGS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

United City of Yorkville - Consolidated Budget

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

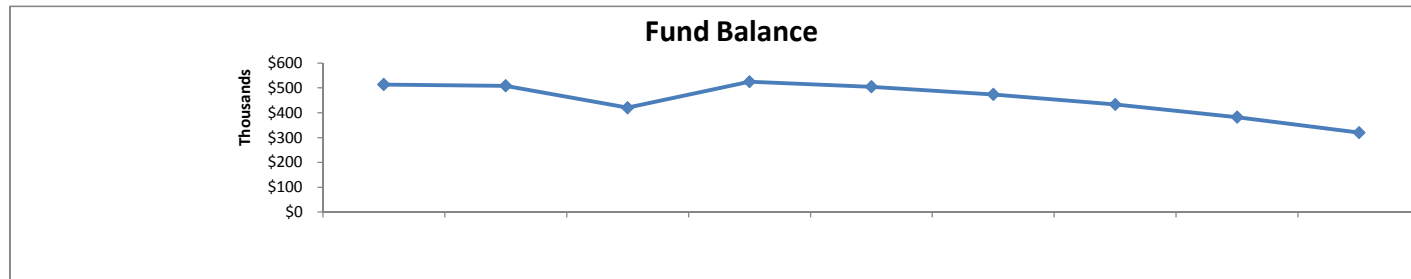
	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Taxes	10,734,104	11,093,920	11,216,905	11,208,324	11,369,492	11,581,687	11,942,841	12,147,856	12,230,590
Intergovernmental	3,013,271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



Yorkville Public Library - Consolidated Budget

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

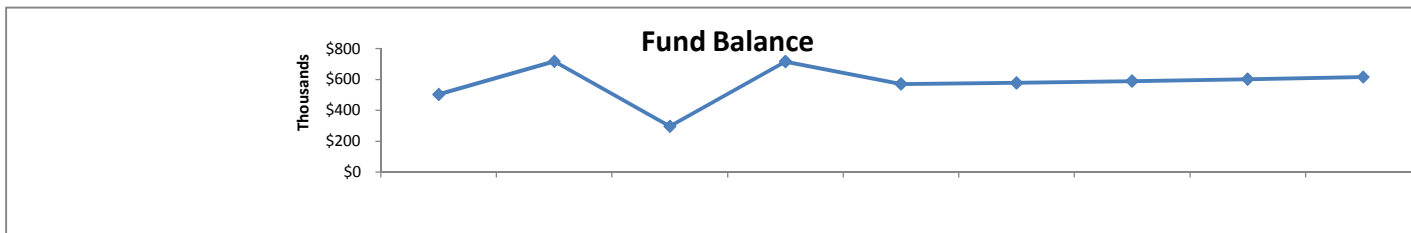
	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2018 Projected	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenue									
Taxes	1,369,150	1,372,091	1,403,263	1,402,659	1,464,606	1,482,968	1,526,762	1,553,892	1,575,253
Intergovernmental	26,475	18,958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



Yorkville Parks and Recreation - Consolidated Budget

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

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



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

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

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

		FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Aggregated Benefit Information										
City	Benefits									
	IMRF	278,936	295,804	336,851	330,597	355,389	368,108	386,744	406,658	427,672
	Police Pension	722,940	825,413	966,211	966,211	963,361	1,008,544	1,058,544	1,108,544	1,158,544
	FICA	384,640	410,468	454,940	447,875	483,707	497,510	512,435	527,808	543,642
	Total	1,386,516	1,531,685	1,758,002	1,744,683	1,802,457	1,874,162	1,957,723	2,043,010	2,129,858
Lib	Benefits									
	IMRF	21,767	22,558	24,435	23,500	24,252	25,672	27,213	28,873	30,633
	FICA	29,361	30,778	34,263	31,000	31,720	32,672	33,652	34,662	35,702
	Total	51,128	53,336	58,698	54,500	55,972	58,344	60,865	63,535	66,335
Total	Benefits									
	IMRF	300,703	318,362	361,286	354,097	379,641	393,780	413,957	435,531	458,305
	Police Pension	722,940	825,413	966,211	966,211	963,361	1,008,544	1,058,544	1,108,544	1,158,544
	FICA	414,001	441,246	489,203	478,875	515,427	530,182	546,087	562,470	579,344
	Total	1,437,644	1,585,021	1,816,700	1,799,183	1,858,429	1,932,506	2,018,588	2,106,545	2,196,193
Selected Capital Projects - Aggregated > \$500,000										
Route 47 Expansion Project		337,766	337,766	337,766	337,766	337,766	337,766	337,766	337,766	112,589
	MFT	73,787	73,787	73,787	73,787	73,787	73,787	73,787	73,787	24,596
	Water	197,544	197,544	197,544	197,544	197,544	197,544	197,544	197,544	65,848
	Sewer	59,015	59,015	59,015	59,015	59,015	59,015	59,015	59,015	19,672
	Downtown TIF	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	2,473
Road to Better Roads Program		1,294,265	1,475,105	1,150,000	1,515,810	956,000	1,150,000	1,038,500	1,122,310	1,126,190
	MFT	300,000	300,000	300,000	300,000	406,000	700,000	588,500	573,500	547,787
	City-Wide Capital	509,430	695,767	400,000	771,007	100,000	-	-	98,810	128,403
	Water	259,341	316,911	250,000	290,356	250,000	250,000	250,000	250,000	250,000
	Sewer	225,494	162,427	200,000	154,447	200,000	200,000	200,000	200,000	200,000
Kennedy Road Bike Trail		1	6	-	-	-	-	-	-	-
	City-Wide	109,946	3,894	446,041	409,957	45,000	-	-	-	-
	Grant Proceeds	(71,327)	(2,475)	(133,424)	(227,014)	-	-	-	-	-
	P4P Proceeds	(38,618)	(1,413)	(312,617)	(118,943)	(29,000)	-	-	-	-
	KC TAP Grant	-	-	-	(64,000)	(16,000)	-	-	-	-

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

GLOSSARY



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

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

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

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

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

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

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

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

C

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

Capital Outlays – Expenditures for the acquisition of capital assets.

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

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

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

F

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

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

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

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

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

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

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

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

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

G

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

General Fund – A fund that accounts for all financial resources necessary to carry out basic governmental activities of the City that are not accounted for in another fund. The General Fund supports essential City services such as police protection, community development, street operations, general administration, finance and health and sanitation. Revenues to support the General Fund are derived from sources such as property tax, sales tax, intergovernmental revenues and charges for service.

General Ledger – A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal (i.e., the debit balances equal the credit balances).

General Obligation Bonds (GO Bonds) – Bonds secured by the full faith and credit of the issuer. GO bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as streets and building expansions.

Governmental Accounting Standards Board (GASB) – The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Funds – Funds through which most governmental functions are typically financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Project, Permanent and Debt Service Funds).

Grant – Cash awarded for a specified purpose. The contribution is usually provided in support of a particular public function, project or program.

I

Illinois Municipal Retirement Fund (IMRF) – Retirement system established for municipal employees other than sworn police personnel.

Infrastructure – A permanent installation such as a road, storm sewer, sanitary sewer or water transmission system that provides a service to the public.

Interfund Receivable/Payable – Short-term loans made by one fund to another, or the current portion of an advance to or from another fund.

Interfund Transfer – A transfer of funds or assets from one fund to another without equivalent flows of assets in return and without requirement for repayment.

Intergovernmental Revenues – Levied by one government but shared on a predetermined basis with another government or class of governments.

Internal Controls – Is a process (e.g., policy or procedure) effected by a government's board, management and other personnel, designed to provide reasonable assurance regarding the achievement of the following objectives: effective and efficient operations; reliable financial reporting; and compliance with laws and regulations.

Internal Service Fund – A fund-type used by state and local governments to account for the financing of goods and services by one department to another department, and to other governments, on a cost-reimbursement basis.

L

Levy – To impose taxes, special assessments or service charges for the support of governmental activities, usually based on the assessed value of property.

Liabilities – Probable future sacrifices of economic benefits, arising from present obligations of a particular government to transfer assets or provide services to other entities in the future as a result of a past transactions or events.

Line-Item Budget – A budget that lists each expenditure/expense category separately, such as wages, professional services, utilities, etc., along with the dollar amount budgeted for each specific category.

Liquidity – The ease in which an asset can be converted into cash.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

M

Motor Fuel Tax (MFT) – Motor fuel tax is a tax on fuel consumption imposed and collected by the State. Distribution of the tax to municipalities is based on the City's certified population.

Major Fund – A classification given to a fund when the fund's total assets, liabilities, revenues or expenditures/expenses is equal to or greater than 10% of the total Governmental or Enterprise Fund total of that category (whichever category the fund belongs to) and 5% of the total Governmental and Enterprise Fund combined for that category. The General Fund is always classified as a Major Fund. Funds which do not pass this test are considered Nonmajor Funds.

Modified Accrual Accounting – A basis of accounting used by Governmental Fund types in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.

N

Net Income – Proprietary fund excess of operating revenues, non-operating revenues and operating transfers-in over operating expenses, non-operating expenses and operating transfers-out.

Net Position – Total assets minus total liabilities.

Nonmajor Fund – Any fund that does not meet the qualifications of a Major Fund.

Non-Operating Expenses – Proprietary Fund expenses not directly related to the fund's primary activity. An example would be interest expense.

Non-Operating Revenues – Proprietary Fund revenues incidental to, or not directly related to the fund's primary activities. An example would be interest income.

Nonspendable Fund Balance – Portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

O

Operating Budget – A financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

Operating Expenses – Proprietary fund expenses that are directly related to the fund's primary service activities.

Operating Income – The excess of proprietary fund operating revenues over operating expenses.

Operating Revenues – Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for service.

Other Financing Sources – Debt proceeds and operating transfers-in from other funds of the same government unit which are classified separately from revenues in order to avoid distorting revenue trends.

Other Financing Uses – Operating transfers-out to other funds of the same government unit which are classified separately from expenditures in order to avoid distorting expenditure trends.

P

Par Value – In the case of bonds, it is the amount of principle that must be paid at maturity. Par value is also referred to as the face value of a security.

Paying Agent – An entity responsible for debt service payments on behalf of a government.

Per Capita – Per capita is a term used to describe the amount of something from every resident within the City. Per Capita calculations for Yorkville are based on a population of 16,921 based on the results of the 2010 census.

Pledged Revenues – Funds generated from revenues and obligated to debt service or to meet other obligations specified by a bond contract.

Property Tax – A tax levied on the assessed value of real property.

Proprietary Fund – A group of funds in which the services provided are financed and operated similarly to those of a private business. Proprietary Fund types in Yorkville include Enterprise Funds, which are established for water and sewer services.

R

Ratings – In the context of bonds, an evaluation of credit-worthiness performed by an independent rating service.

Refunding – A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay debt service on the outstanding obligations when due, or they are used immediately to retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

Restricted Fund Balance – Portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

Revenue Bonds – Bonds whose principal and interest are payable from a revenue source pledged as the payment source before issuance.

Revenues – Inflows or other enhancements of assets of a government or settlements of its liabilities during a fiscal period from taxes, intergovernmental proceeds, fines and forfeits, charges for service and investment earnings.

S

Sales Tax – The City receives two types of sales taxes – one from the State (municipal sales tax) and the other from non-home rule sales tax. The City receives 1% of the 8.25% municipal sales tax rate and 100% of the 1% local non-home rule sales tax.

Single Audit – An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. The Single Audit Act applies to all governments that expend \$750,000 or more per fiscal year in federal grant proceeds.

Special Revenue Fund – A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government. An example is the Motor Fuel Tax Fund which is used to finance road maintenance and construction projects.

Special Service Area - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Supplies – A category of expenditures/expenses which include expendable, tangible items. Examples include office supplies, small tools and equipment, and repair and maintenance materials that are not capital in nature.

T

Tax Increment Financing (TIF) – A redevelopment tool available for use by municipalities where the costs of capital improvements and development or redevelopment activity for a legally designated area are funded by future property taxes, and in some instances sales tax. For more information regarding the City’ TIF’s, click on the following link: <http://www.yorkville.il.us/188/Tax-Increment-Financing-TIF>.

Tax Increment Financing (TIF) District – A special district established to revitalize a deteriorating or underdeveloped area, funded through incremental property taxes.

Tax Levy – The total amount of money to be raised by property taxes for operating (corporate), debt service or special service areas.

Tax Levy Ordinance – An ordinance by means of which property taxes are imposed.

Tax Rate – The amount of tax levied for each \$100 of assessed valuation.

Tax Rate Limit – The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular or for general purposes.

Taxable Value – The assessed value of property minus any authorized exemptions (i.e., homestead exemption). This value is used to determine the amount of ad valorem tax to be levied.

Taxes – Compulsory charges levied by a governmental for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Nor does the term include charges for services rendered only to those paying such charges as, for example, water service charges.

Tax-Exempt Bonds – State and local government securities whose interest is exempt from taxation by the federal government.

Transfers – Most typically used to describe the transaction when one fund sends money to another fund.

Trusts and Agency Funds – Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations and other governmental agencies.

U

Unassigned Fund Balance – Available expendable financial resources in a governmental fund that is not the object of tentative management plan.

Unrestricted Net Assets – Portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

User Fees – The payment of a fee for the direct receipt of a public service by the party who benefits from the service.