



2020



FISCAL YEAR 2020

May 1, 2019 – April 30, 2020

UNITED CITY OF YORKVILLE

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United City of Yorkville, Illinois

Fiscal Year 2020 Budget

May 1, 2019 to April 30, 2020

Elected Officials

Mayor: John Purcell

1st Ward Alderman: Dan Transier

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: Jason Peterson

Administration

City Administrator: Bart Olson

Director of Finance / 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

City Clerk: Lisa Pickering

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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.

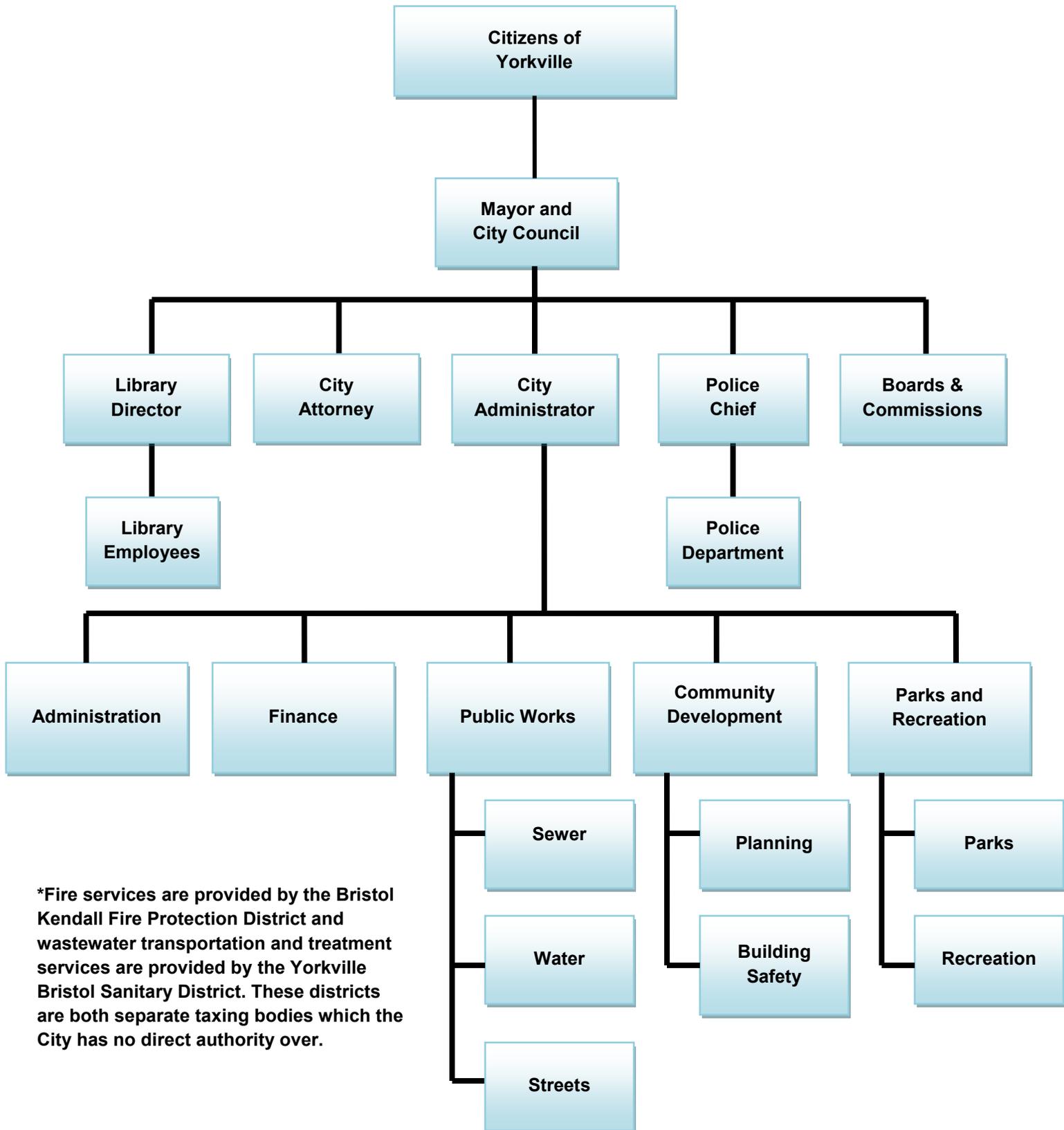
Our vision is brought to life through perceptions, decision-making, activities, events and experiences such as:

- ✦ 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 2020 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.

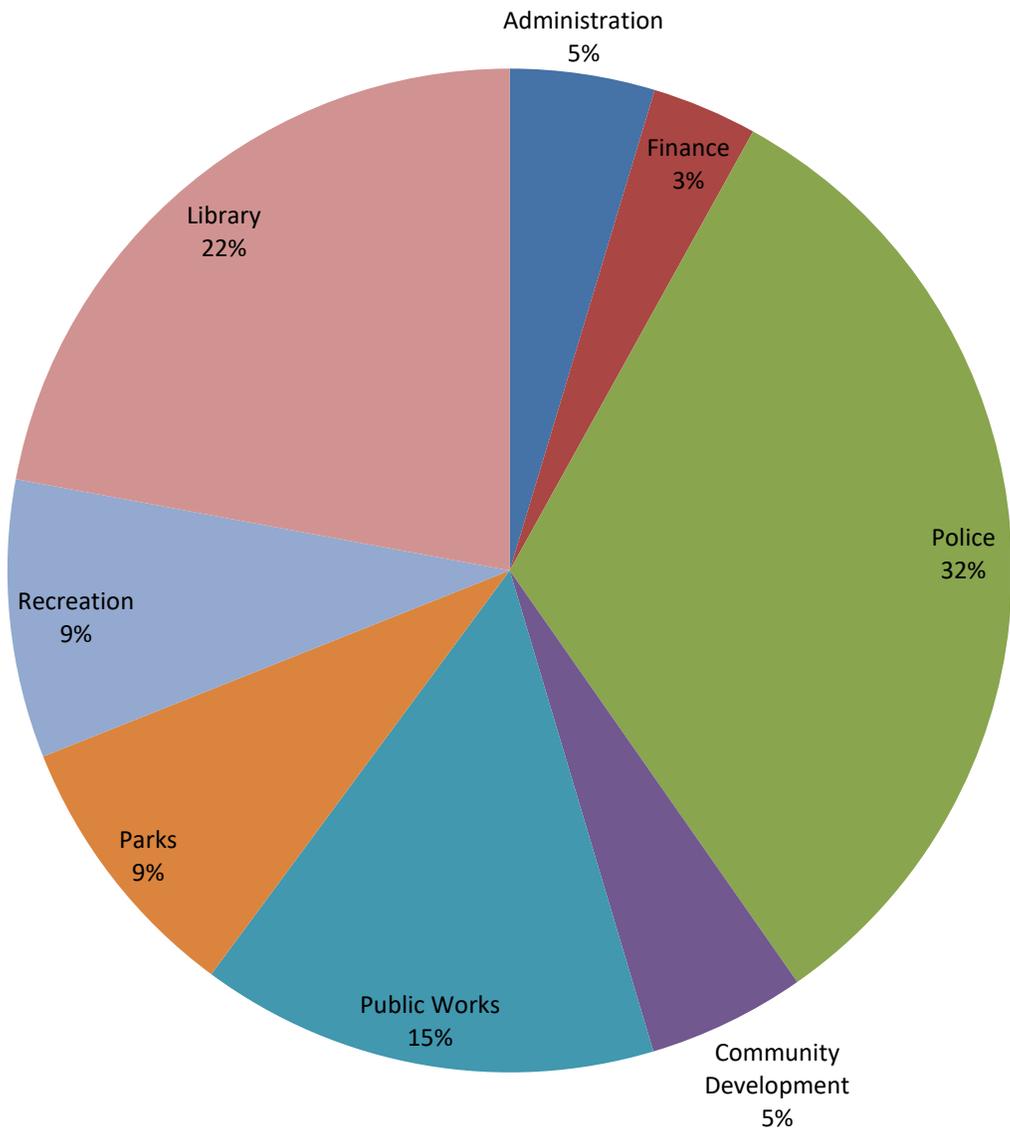
United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2020 Budget

	<u>Projected</u>			<u>Adopted</u>			
	<u>FY 2019</u> <u>Full-time</u>	<u>FY 2019</u> <u>Part-time</u>	<u>FY 2019</u> <u>Total</u>	<u>FY 2020</u> <u>Full-time</u>	<u>FY 2020</u> <u>Part-time</u>	<u>FY 2020</u> <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	30.00	1.37	31.37	36.00	2.04	38.04	
Community Development	6.00	0.10	6.10	6.00	0.00	6.00	
Public Works	11.99	0.88	12.87	14.99	2.40	17.39	
<i>Street Operations</i>	5.33	0.65	5.98	5.33	0.96	6.29	
<i>Water Operations</i>	4.33	0.24	4.57	5.83	1.20	7.03	
<i>Sewer Operations</i>	2.33	0.00	2.33	3.83	0.24	4.07	
Parks	8.50	1.91	10.41	8.50	1.92	10.42	
Recreation	6.00	4.38	10.38	6.00	4.57	10.57	
Library	5.00	20.05	25.05	5.00	21.06	26.06	
	76.99	28.70	105.69	85.99	32.00	117.99	
<u>Personnel by Fund</u>							
General	49.83	2.12	51.95	55.83	3.00	58.83	
Water	5.33	0.24	5.57	6.83	1.20	8.03	
Sewer	2.33	0.00	2.33	3.83	0.24	4.07	
Park and Recreation	14.50	6.29	20.79	14.50	6.49	20.99	
Library	5.00	20.05	25.05	5.00	21.06	26.06	
	76.99	28.70	105.69	85.99	32.00	117.99	
<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	1.00
<i>Deputy Chief of Police</i>	2.00	*	0.00	2.00	*	0.00	2.00
<i>Sergeants</i>	5.00	*	0.00	5.00	*	0.00	6.00
<i>Police Officers</i>	19.00	*	0.35	* 19.35	*	0.36	* 24.36
<i>Executive Assistant</i>	1.00		0.00	1.00		0.00	1.00
<i>Record Clerks</i>	2.00		0.32	2.32		0.48	2.48
<i>Evidence Custodian</i>	0.00		0.22	* 0.22		0.24	* 0.24
<i>Community Service Officers (CSO)</i>	0.00		0.00	0.00		0.48	0.48
<i>Crossing Guards</i>	0.00		0.47	0.00		0.48	0.48
* <i>sworn</i>	27.00	0.58	27.58	33.00	0.60	33.60	

United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2020 Budget

	<u>Projected</u>			<u>Adopted</u>		
	<u>FY 2019</u> <u>Full-time</u>	<u>FY 2019</u> <u>Part-time</u>	<u>FY 2019</u> <u>Total</u>	<u>FY 2020</u> <u>Full-time</u>	<u>FY 2020</u> <u>Part-time</u>	<u>FY 2020</u> <u>Total</u>
<u>Community Development</u>						
<i>Community Development Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Code Official</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Senior Planner</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Administrative Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Inspector</i>	1.00	0.10	1.10	1.00	0.00	1.00
<i>Property Maintenance Inspector</i>	1.00	0.00	1.00	1.00	0.00	1.00
<u>Public Works - Street Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker II</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	0.65	0.65	0.00	0.96	0.96
<u>Public Works - Water Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Superintendent of Water & Sewer</i>	0.00	0.00	0.00	0.50	0.00	0.50
<i>Foreman</i>	0.00	0.00	0.00	0.50	0.00	0.50
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker II</i>	3.00	0.00	3.00	3.50	0.00	3.50
<i>Seasonal Staff</i>	0.00	0.14	0.14	0.00	0.72	0.72
<i>Meter Readers</i>	0.00	0.10	0.10	0.00	0.48	0.48
<u>Public Works - Sewer Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Superintendent of Water & Sewer</i>	0.00	0.00	0.00	0.50	0.00	0.50
<i>Foreman</i>	0.00	0.00	0.00	0.50	0.00	0.50
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker II</i>	0.00	0.00	0.00	0.50	0.00	0.50
<i>Maintenance Worker I</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Seasonal Staff</i>	0.00	0.00	0.00	0.00	0.24	0.24
<u>Parks</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Parks Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker I</i>	3.00	0.00	3.00	3.00	0.00	3.00
<i>Maintenance Worker II</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	1.91	1.91	0.00	1.92	1.92
<u>Recreation</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Recreation Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Recreation Manager</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Recreation Coordinator</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Child Development Coordinator</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
<i>Instructors</i>	0.00	1.72	1.72	0.00	1.80	1.80
<i>Preschool Staff</i>	0.00	1.68	1.68	0.00	1.68	1.68
<i>Concession Staff</i>	0.00	0.98	0.98	0.00	1.08	1.08
<u>Library</u>						
<i>Library Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Adult Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Technical Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Youth Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Circulation Manager</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Library Clerks</i>	0.00	19.00	19.00	0.00	20.00	20.00
<i>Custodians</i>	0.00	1.05	1.05	0.00	1.06	1.06

United City of Yorkville
Full-Time Equivalents (FTE) by Department
Fiscal Year 2020



**United City of Yorkville
Personnel Summary
Fiscal Year 2020 Budget**

	Projected			Adopted			
	FY 2019 Full-time	FY 2019 Part-time	FY 2019 Total	FY 2020 Full-time	FY 2020 Part-time	FY 2020 Total	
Personnel by Department							
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	30.00	11.00	41.00	36.00	13.00	49.00	
Community Development	6.00	0.00	6.00	6.00	0.00	6.00	
Public Works	11.99	0.00	11.99	14.99	5.00	19.99	
<i>Street Operations</i>	5.33	0.00	5.33	5.33	2.00	7.33	
<i>Water Operations</i>	4.33	0.00	4.33	5.83	2.00	7.83	
<i>Sewer Operations</i>	2.33	0.00	2.33	3.83	1.00	4.83	
Parks	8.50	6.00	14.50	8.50	7.00	15.50	
Recreation	6.00	33.00	39.00	6.00	35.00	41.00	
Library	5.00	23.00	28.00	5.00	24.00	29.00	
	76.99	73.00	149.99	85.99	84.00	169.99	
Personnel by Fund							
General	49.83	11.00	60.83	55.83	15.00	70.83	
Water	5.33	0.00	5.33	6.83	2.00	8.83	
Sewer	2.33	0.00	2.33	3.83	1.00	4.83	
Park and Recreation	14.50	39.00	53.50	14.50	42.00	56.50	
Library	5.00	23.00	28.00	5.00	24.00	29.00	
	76.99	73.00	149.99	85.99	84.00	169.99	
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							
<i>Chief of Police</i>	1.00	*	0.00	1.00	*	0.00	1.00
<i>Deputy Chief of Police</i>	2.00	*	0.00	2.00	*	0.00	2.00
<i>Sergeants</i>	5.00	*	0.00	5.00	*	0.00	6.00
<i>Police Officers</i>	19.00	*	2.50	* 21.50	* 24.00	* 2.50	* 26.50
<i>Executive Assistant</i>	1.00		0.00	1.00		0.00	1.00
<i>Record Clerks</i>	2.00		2.00	2.00		2.00	4.00
<i>Evidence Custodian</i>	0.00		0.50	* 0.50		0.50	* 0.50
<i>Community Service Officers (CSO)</i>	0.00		0.00	0.00		2.00	2.00
<i>Crossing Guards</i>	0.00		6.00	0.00		6.00	6.00
	* <i>sworn</i> 27.00	3.00	30.00	33.00	3.00	36.00	

**United City of Yorkville
Personnel Summary
Fiscal Year 2020 Budget**

	Projected			Adopted		
	FY 2019 Full-time	FY 2019 Part-time	FY 2019 Total	FY 2020 Full-time	FY 2020 Part-time	FY 2020 Total
<u>Community Development</u>						
<i>Community Development Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Code Official</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Senior Planner</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Administrative Assistant</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Building Inspector</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Property Maintenance Inspector</i>	1.00	0.00	1.00	1.00	0.00	1.00
<u>Public Works - Street Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Maintenance Worker II</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	0.00	0.00	0.00	2.00	2.00
<u>Public Works - Water Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Superintendent of Water & Sewer</i>	0.00	0.00	0.00	0.50	0.00	0.50
<i>Foreman</i>	0.00	0.00	0.00	0.50	0.00	0.50
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker II</i>	3.00	0.00	3.00	3.50	0.00	3.50
<i>Seasonal Staff</i>	0.00	0.00	0.00	0.00	1.00	1.00
<i>Meter Readers</i>	0.00	0.00	0.00	0.00	1.00	1.00
<u>Public Works - Sewer Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>Superintendent of Water & Sewer</i>	0.00	0.00	0.00	0.50	0.00	0.50
<i>Foreman</i>	0.00	0.00	0.00	0.50	0.00	0.50
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker II</i>	0.00	0.00	0.00	0.50	0.00	0.50
<i>Maintenance Worker I</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Seasonal Staff</i>	0.00	0.00	0.00	0.00	1.00	1.00
<u>Parks</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Parks Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Operator</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker I</i>	3.00	0.00	3.00	3.00	0.00	3.00
<i>Maintenance Worker II</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	6.00	6.00	0.00	7.00	7.00
<u>Recreation</u>						
<i>Director of Parks and Recreation</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Recreation Superintendent</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Recreation Manager</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Recreation Coordinator</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Child Development Coordinator</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
<i>Instructors</i>	0.00	15.00	15.00	0.00	15.00	15.00
<i>Preschool Staff</i>	0.00	7.00	7.00	0.00	8.00	8.00
<i>Concession Staff</i>	0.00	11.00	11.00	0.00	12.00	12.00
<u>Library</u>						
<i>Library Director</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Adult Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Technical Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Director of Youth Services</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Circulation Manager</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Library Clerks</i>	0.00	19.00	19.00	0.00	20.00	20.00
<i>Custodians</i>	0.00	4.00	4.00	0.00	4.00	4.00

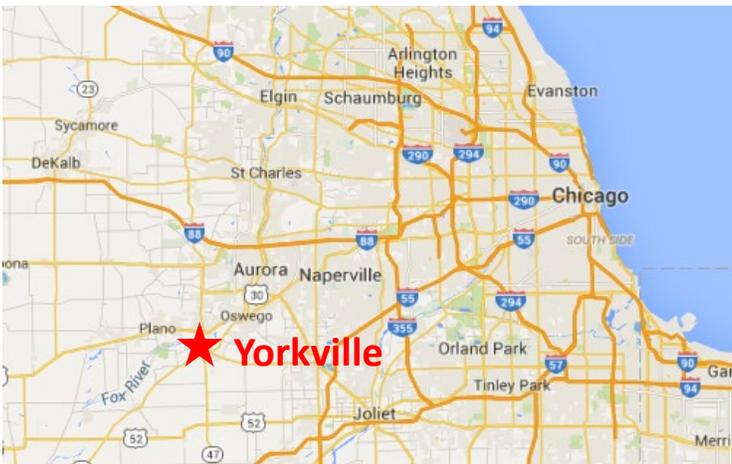
United City of Yorkville Community Profile



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 is 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 elected City Clerk and Treasurer positions were eliminated via referendum, beginning in Fiscal Year 2020. 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: 6,233

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

June – Yorkville FORE 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 – Yorktober Fest& Halloween Egg Hunt

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

Website: <https://parks.yorkville.il.us/wbwsc/webtrac.wsc/splash.html>

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:	120
Number of Traffic Signals:	26
Miles of Storm Sewer Line:	130
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:	150
Number of Fire Hydrants:	2,183

Sewer System

Miles of Sanitary Sewer Line:	131
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:	84,005
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:	27
Number of Fire Stations:	3

EDUCATION*

School Enrollment- approximately:	6,233
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 (2013-2017 American Community Survey)

Population Characteristics

Total Population (2017 Special Census):	19,022
Median Age:	33.7
Household Median Income:	\$95,383
Family Median Income:	\$102,205

Population by Age

Under 20:	6,354
20 to 64:	10,847
65 & over:	1,490

Ethnic Makeup

White:	15,691 (83.9%)
African American:	1,815 (9.7%)
Asian:	530 (2.8%)
American Indian & Alaska Native	107 (0.6%)
Other:	1,049 (5.6%)

Housing

Total Housing Units:	6,459
Occupied Units:	6,120
Owner Occupied Units:	4,635
Renter Occupied Units:	1,201
Median Home Value:	\$231,600

BUSINESS

2018 Principal Employers

Wrigley Manufacturing Co.
Raging Waves (Seasonal)
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

2018 Kind of Business Report

Businesses paying sales tax:	514
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Sales Category	Sales Volume	%
General Merchandise	\$ 596,620	19.4%
Food	\$ 452,298	14.7%
Drinking and Eating Places	\$ 413,204	13.4%
Apparel	\$ 99,121	3.2%
Furniture, Household	\$ 1,902	0.1%
Lumber/Building/Hardware	\$ 558,358	18.2%
Automotive/Filling Stations	\$ 220,232	7.2%
Drugs and Misc. Retail	\$ 484,825	15.8%
Agriculture & All Others	\$ 219,283	7.1%
Manufacturers	\$ 30,503	1.0%
Total	\$ 3,076,347	



Memorandum

To: City Council
From: Bart Olson, City Administrator
CC: Department Heads
Date: March 7, 2019
Subject: FY 20 budget narrative

Please accept this report and budget spreadsheet as proposal for the FY 20 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, 2019 and April 30, 2020.

Background and “the big picture”:

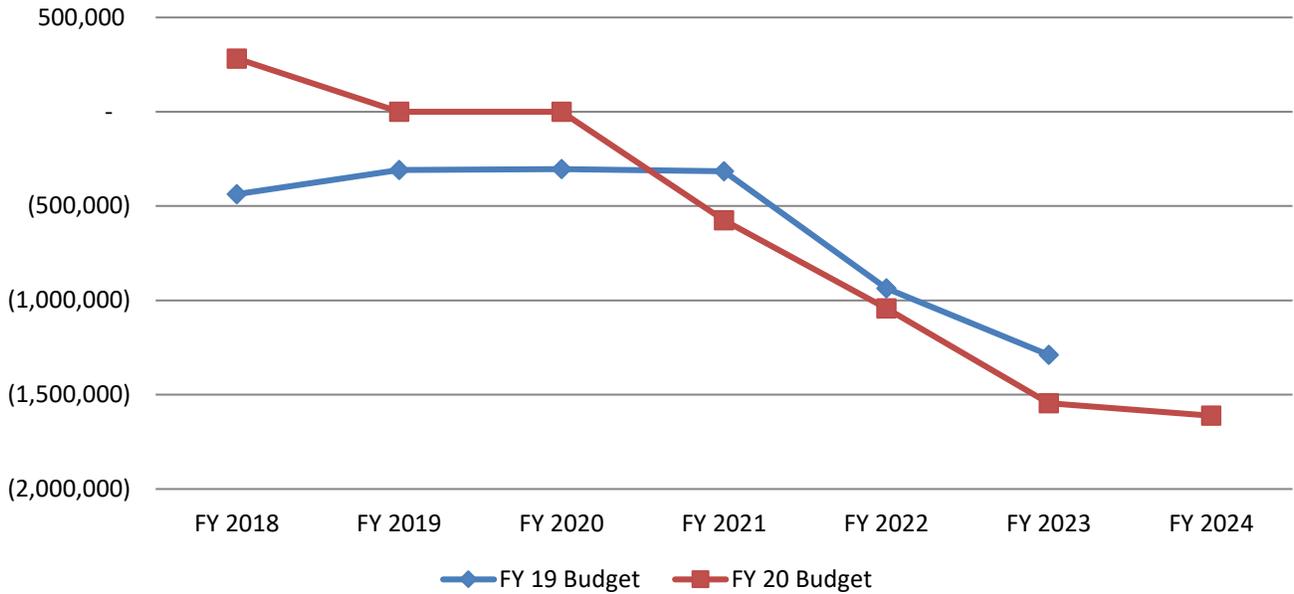
The City Council last discussed a comprehensive budget proposal in April 2018, when we approved the FY 19 budget, with additional information for FY 20, FY 21, FY 22, and FY 23. This approval represented the seventh five-year budget for the City, and we return to a five-year budget again this year.

Last year’s budget discussion focused on revenue growth underperforming expectations. Shortly after the budget memo was published, sales tax revenues started to beat historical estimates and they have continued to do so into FY 19. As a result, the FY 18 budget turned out much better than we expected, and the FY 19 budget is on pace to do the same.

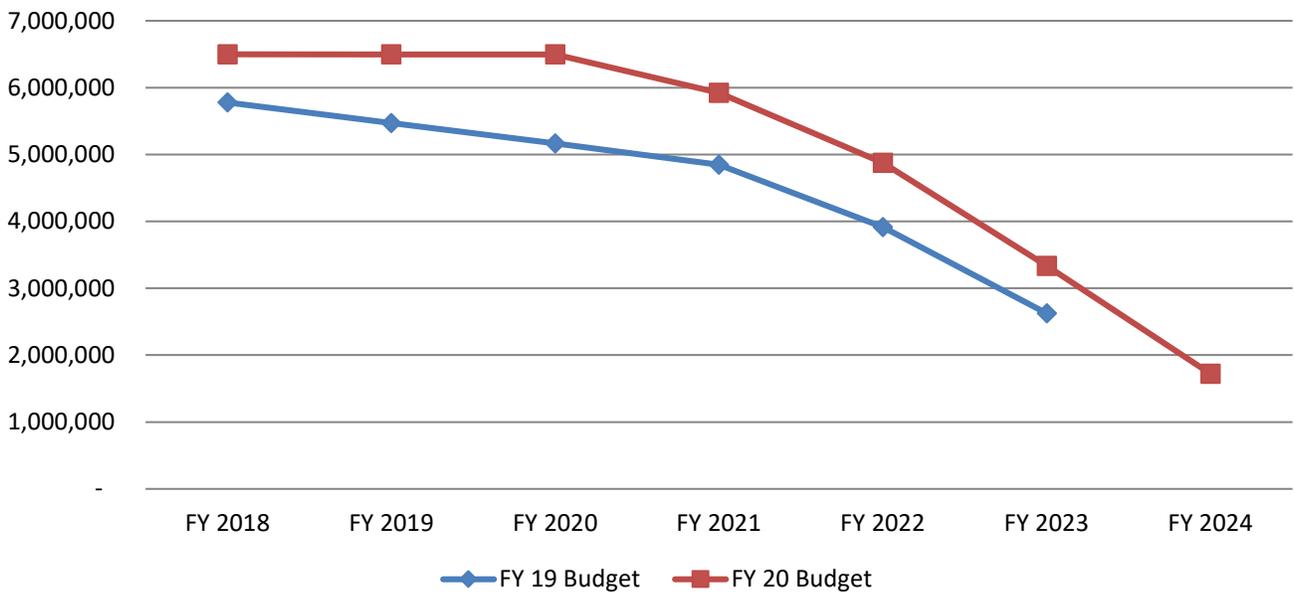
In this year’s budget proposal, overall budgeted funds have stabilized or improved from last year’s budget proposal. This is despite proposing no increases in water rates, sewer rates, and increasing property taxes only by the new construction amount in the City for the second year after multiple years of property tax reductions. Additionally, we’ve funded several major capital projects in FY 19, and in the five-year budget appended to this memo. With the timing of this budget memo as it relates to the March state sales tax disbursement reports (Christmas sales) and the city-wide employee health insurance quote having been received, we have few qualms about the FY 19 and FY 20 projections for some of our most volatile budget numbers.

With another year of a better than expected general fund and aggregate City budget fund balance, the five-year budget outlook has significantly improved from last year's budget proposal. In last year’s budget memo, we anticipated fiscal distress in FY 22 or FY 23. That distress has been softened and pushed farther out into the future:

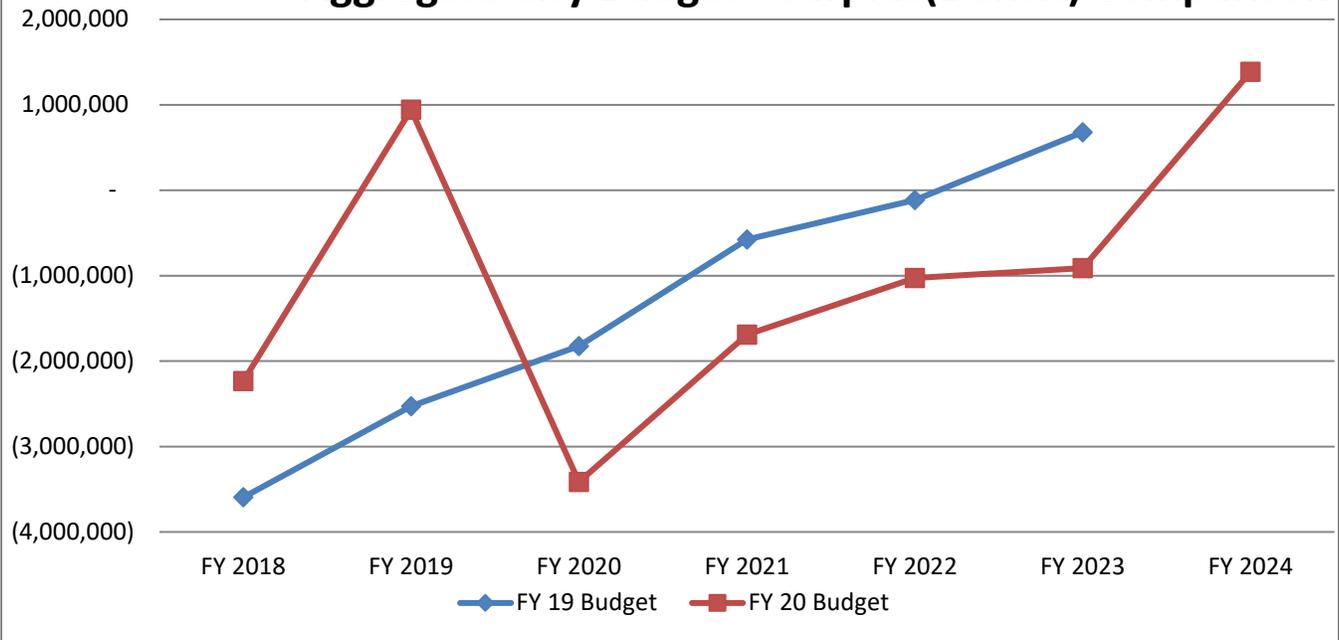
General Fund - Surplus(Deficit) Comparison



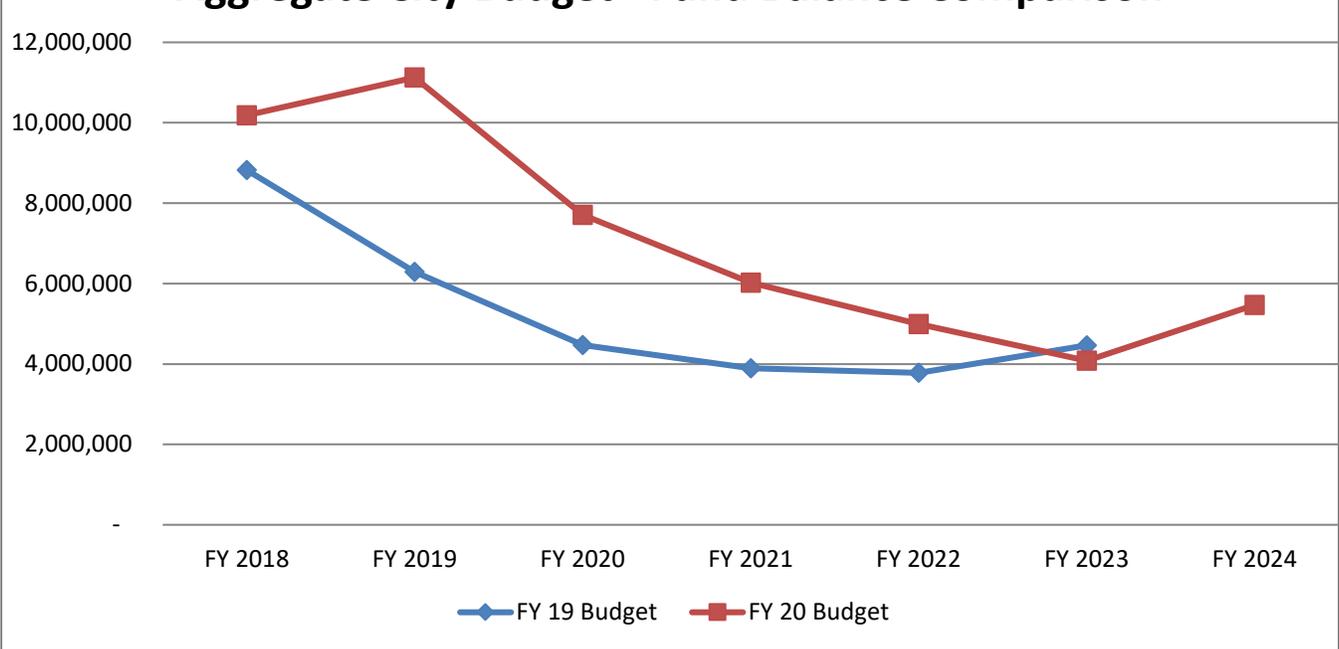
General Fund - Fund Balance Comparison



Aggregate City Budget - Surplus(Deficit) Comparison



Aggregate City Budget - Fund Balance Comparison



Because of the above, we expect to monitor FY 19 and FY 20 revenues and expenditures for the next year. If broader economic issues force a downturn in the local economy, we will be positioned to make decisions on project deferrals or operational cuts with months or years of advance notice.

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 are 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.

Year-by-year summary, FY 19 projections

The general fund outlook for FY 19 has significantly improved since the FY 19 budget was approved in April 2018. We expect expenditures to be slightly under approved budget amounts, but revenues have significantly improved. After witnessing significantly underperforming sales tax revenues in mid-to-end of FY 18, sales tax revenues rebounded and have been higher than expectations for the remainder of FY 18 and most of FY 19. The City's completion of a special census a couple years ago has been fully realized in FY 19, driving use taxes and state income taxes higher than expected. The Wayfair v. South Dakota Supreme Court Decision, allowing states to fully capture sales tax on online purchases has also driven state-wide use tax figures higher. Additionally, residential growth has buoyed some utility taxes. New housing starts have increased significantly, even since the closure of the BUILD program, and have driven building permit revenues back to pre-recession levels. The approved general fund deficit of \$752,000 is expected to come in at break-even. As a result, fund balance is expected sit just below 40%, which is higher than our fund balance policy minimum of 30%. While that number is weighed down by negative fund balances in the Countryside TIF and Downtown TIF funds, we anticipate those fund deficits will be turned around within our five-year budget window.

The outlook for the water fund is very positive, thanks to three years of significant overperformance of water revenues prior to FY 19, less significant but overperformance of revenues in FY 19, and a few deferred capital projects. As a result, we recommend a second straight year of water rate freezes in FY 20, even though we have a significant amount of capital projects planned for the five-year window and we have added new projects since last year's budget proposal.

The outlook for the sewer fund is positive and stable, thanks to some deferred capital projects. As discussed in prior years, the City is drawing down fund balance in this fund for a few years before building up fund balance ~5 years into the future through growth projections.

Because of the above, the aggregate budget outlook is significantly improved. The general fund continues to have strong revenues and controlled operational expenditures. Capital projects in the water fund and city-wide capital have been deferred slightly due to construction timelines, and revenues in the water fund continue to beat expectations. We expect an aggregate budget surplus of more than \$900,000 in FY 19 and a fund balance in excess of \$11,000,000.

The FY 19 project list occurred as expected. The City completed a full analysis of all streets in the City in anticipation of a new five-year Road to Better Roads plan and completed a normal construction season of Road to Better Roads. State expansion projects on Route 34 east and west, and Route 71 are ongoing. The City completed park projects and previously-unfunded parking lot paving in Bristol Bay and River Front Park. The City completed a rehab of Well #7 and did a full tear-down and closure of Well #3 in the downtown. The City continues to monitor regional water supply initiatives and has funding for land acquisition, if needed.

Year-by-year summary, FY 20 projections

General Fund

Surplus (Deficit)	\$0
Fund Balance	39%

Notes

- 1) Variable merit and COLA increases for staff
- 2) Two new police officers

Water Fund

Surplus (Deficit)	(\$1,070,213)
Fund Balance	42%

Notes

- 1) No water rate increases, approx. 2% growth assumed from new construction
- 2) One new PW employee (JULIE locator - 50/50 split between water & sewer)

Sewer Fund

Surplus (Deficit)	(\$388,418)
Fund Balance	27%

Notes

- 1) No sewer rate increases, approx. 2% growth assumed from new construction
- 2) One new PW employee (JULIE Locator - 50/50 split between water and sewer)

Aggregate Budget

Surplus (Deficit)	(\$3,414,558)
Fund Balance	\$7,710,131

Notes

- 1) Continued deficits and negative fund balance in the TIF Funds add additional strain to the General Fund

Capital Projects List

Road to Better Roads, Pavillion Road streambank stabilization, Mill Road rehab and realignment, Route 34 eastern & western expansion continues, Rte. 71 (eastern portion) ongoing, Rte. 71 water/sewer main replacement begins, Well #7 rehab occurs, Well #7 standby generator installed, cat-ion media exchange at water treatment plants, Sewer SCADA system begins, Grande Reserve Park north installed, Autumn Creek North park installed, Raintree Park C installed.

Year-by-year summary, FY 21 projections

General Fund

Surplus (Deficit)	(\$575,977)
Fund Balance	34%

Notes

- 1) Undetermined merit increases for staff
- 2) One new police officer

Water Fund

Surplus (Deficit)	(\$478,170)
Fund Balance	36%

Notes

- 1) Water sales increase approx. 5% - could be volume sales increase, new housing starts, or inflationary increase

Sewer Fund

Surplus (Deficit)	(\$224,868)
Fund Balance	19%

Notes

- 1) Sewer maintenance fee increases approx. 3% - could be new housing starts or inflationary increase

Aggregate Budget

Surplus (Deficit)	(\$1,691,899)
Fund Balance	\$6,018,232

Notes

- 1) Fund balance in the General Fund moderately declines. Countryside TIF turns a surplus, but deficit position of TIF funds continues to put a strain on the General Fund

Capital Projects List

Road to Better Roads, Route 34 western expansion completes, Rte. 71 (eastern portion) continues, Well #8 rehab occurs, cat-ion media exchange at water treatment plants continue, Sewer SCADA system continues, park improvements installed at Caledonia Park and Blackberry Creek Nature Preserve.

Year-by-year summary, FY 22 projections

General Fund

Surplus (Deficit)	(\$1,043,229)
Fund Balance	27%

Notes

- 1) Undetermined merit increases for staff
- 2) One new police officer

Water Fund

Surplus (Deficit)	(\$310)
Fund Balance	38%

Notes

- 1) Water sales increase approx. 5% - could be volume sales increase, new housing starts, or inflationary increase

Sewer Fund

Surplus (Deficit)	\$129,063
Fund Balance	24%

Notes

- 2) Sewer maintenance fee increase approx. 3% - could be new housing starts or inflationary increase

Aggregate Budget

Surplus (Deficit)	(\$1,025,285)
Fund Balance	\$4,992,947

Notes

- 1) Fund balance in the General Fund continues to decline. Countryside TIF turns a strong surplus, as a full year of new construction increment hits the property tax rolls. Deficit position of TIF funds continues to put a strain on the General Fund.

Capital Projects List

Road to Better Roads, land acquisition related to the regional water supply study, one water tower repainting, cat-ion media exchange continues, Sewer SCADA system finished, Route 71 expansion completes.

Year-by-year summary, FY 23 and FY 24 projections

General Fund	FY 23	FY 24
Surplus (Deficit)	(\$1,545,123)	(\$1,611,461)
Fund Balance	18%	9%

Notes

- 1) Undetermined merit increases for staff
- 2) One new police officer

Water Fund	FY 23	FY 24
Surplus (Deficit)	\$258,454	\$2,223,570
Fund Balance	44%	136%

Notes

- 1) Water sales increase approx 5% - could be volume sales increase, new housing starts, or inflationary increase

Sewer Fund	FY 23	FY 24
Surplus (Deficit)	\$273,524	\$682,531
Fund Balance	34%	71%

Notes

- 1) Sewer maintenance fees increase approx. 3% - could be new housing starts or inflationary increases

Aggregate Budget	FY 23	FY 24
Surplus (Deficit)	(\$912,364)	\$1,386,162
Fund Balance	\$4,080,583	\$5,466,745

Notes

- 1) Fund balance in the General Fund continues to decline. Downtown TIF begins to level off, but deficit position of TIF funds continues to put a strain on the General Fund. Aggregate cash flow tenuous and fiscal distress possible at the end of FY 23, before rebounding over the course of FY 24

Capital Projects List

Road to Better Roads, land acquisition related to regional water supply issues, water tower painting, park improvements at Blackberry Woods, Prestwick, and Bristol Bay Park 3.

Items to note – big picture

Items to 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. The City's first purchasing manager served between March 2017 and April 2018, and the City's second purchasing manager, Carri Parker, was hired in July 2018. In the first year of this shared employee, both Oswego and Yorkville were successful in generating cost savings in excess of the position's salary. In the second year of the position, both Oswego and Yorkville are poised to have saved tens of thousands of dollars annually and have both accomplished many specialized studies and projects. We have attached a purchasing manager savings report to this memo. Because of the amount of research projects in this second year of the position, both municipalities are in line to reap major cost savings in the next few years as decisions are made to fund individual projects.

Items to note – Bond Ratings and refinancing

The City received two bond rating upgrades in 2016 from Standard & Poor's and Fitch Ratings and was reaffirmed at its current rating with Fitch in 2017. 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. 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, the City is finishing the process of refunding the 2003 Windett Ridge Special Service Area bonds. This refunding is currently projected to yield nominal savings in excess of \$650,000 and is expected to save homeowners in the Windett Ridge SSA an average of \$250 per year, beginning in 2020. In 2017 Congress made changes to the tax law, stating that tax-exempt bonds can only be refunded on a current basis (i.e. within 90 days of the call date). Assuming this provision holds, the next opportunity to refinance City issued debt will be the 2011 bonds in late 2021.

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 initially expected as follows: 3% in FY 15; 1.66% in FY 16; and 1.68% in FY 17. After holding the levy flat (0%) in 2016 (FY 18), over the next two years (FY 19 & 20) Council decided to increase the levy by EAV growth generated from new construction only, resulting in nominal increases of approximately 2%. 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 third 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 #1 and #2

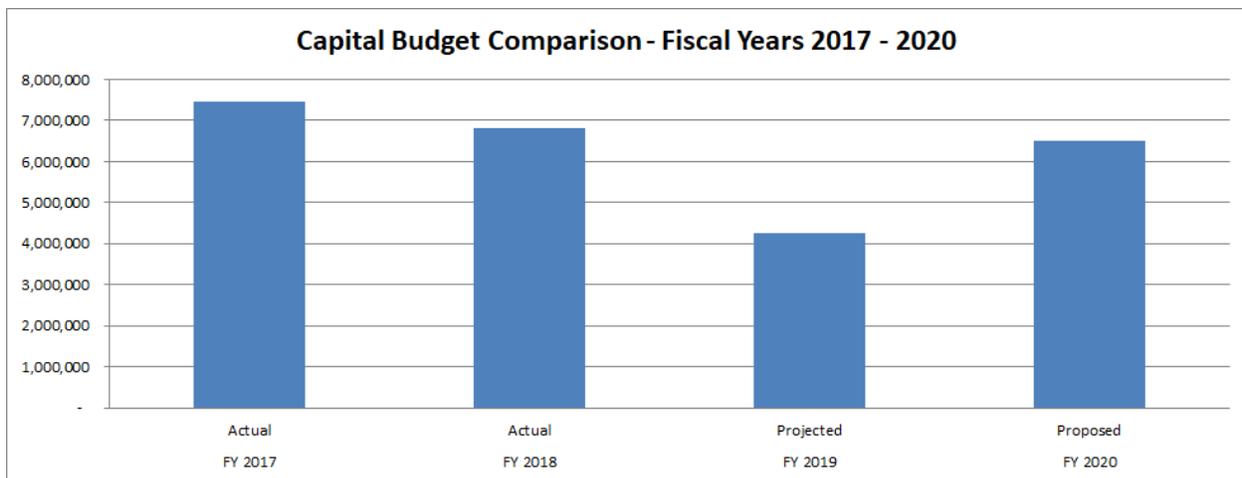
City staff approached the school district, county, fire protection district, Kendall Township, and community college district in fall 2017 with a request to extend the Downtown TIF 1. The City was successful in receiving letters of support from Waubensee Community College and the Bristol Kendall Fire Protection District, but the Kendall County Board narrowly voted down the letter of support in late 2017. The City has met with the school district and township after the County vote but has instead put a priority on the creation of the Downtown's TIF #2, which was approved in April 2018.

The City was not successful in receiving an ITEP grant for landscaping on the courthouse hill, so that project has not been fully funded. However, we do suggest deficit spending of a modest amount in Downtown TIF #1 of \$50,000 in FY 20 as a beautification project on the hill. The exact design would be subject to a public process and bid. We think this project is an important statement about downtown redevelopment. Additionally, we propose to spend \$25,000 in each of Downtown TIF #1 and TIF #2 for a pilot façade improvement program for commercial and residential properties. Draft guidelines for this program have been previously reviewed, but not approved, by City Council. Remaining projects are modest or reflect closeout payments on prior projects. Because TIF #1 is still incurring loan payments on the 102 E Van Emmon building, and TIF #2 is not generating any significant increment, we do not propose any significant publicly funded projects at this time. There is a possibility that significant projects would be proposed by private developers in the next year.

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 went down in FY 19, due to the completion of the large Countryside infrastructure project and the Riverfront & Bristol Bay park projects in previous fiscal years. In FY 20, capital budgets are expected to rise again, due primarily to the Mill Road (\$3.1M) improvement project.



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 \$6.4 million (thru FYE 18) between pavement, water, and sewer projects. In summer 2019, we are proposing over \$1.4 million in Road to Better Roads projects.

Out of our annual Road to Better Roads budget, \$700,000 is allocated to pavement improvements. For FY 20, construction expenditures will be coded out of the MFT fund (\$620,000), with engineering costs (\$80,000) budgeted in the City-Wide Capital Fund. While the target for annual road replacement is north of \$2,000,000, the City will have to look at a long-term funding plan for this project in the future, as long-term debt on prior pavement projects (Game Farm Road, historical in-town road program, Countryside, etc.) expires and as revenue grows organically. Some of this funding gap could have been addressed this year, had the City Council’s number one goal not been staffing.

Items to note – Capital Projects, unfunded

- 1) 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

- 2) 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

- 3) 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

- 4) 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

- 5) 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 the total amount was \$1.96 million. The original principal on this obligation was \$807,847, meaning we have racked up over \$1.15 million in interest in 15 years.

6) 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 FacilityDude, 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. Steve Raasch, the City's Joint-Facility Manager, is working on a five-year plan for building maintenance as well as developing procedures and standards for 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.

7) 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.
- b. Cost estimate - \$560,000

8) 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 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

9) S. Main Street water main replacement

- a. 4" and 6" water main on S. Main from Van Emmon to Beecher. Replacement would improve fire protection and water quality.
- b. Cost estimate - \$880,000

10) East Alley water main replacement (TIF)

- a. Replacement would improve fire protection and water quality.
- b. Cost estimate - \$372,000

11) Beaver Street Standby Generator

- a. Current Booster Pump Station does not have standby power. When loss of power occurs, system is not able to transfer water between zones without renting a generator.
- b. Cost estimate - \$87,500

12) Radio-Read Retrofit

- a. Replaces old, potentially inaccurate, meters that are read by hand with radio read meters. Accuracy will be greatly improved and read times will be dramatically lowered
- b. Cost estimate - \$1,000,000 (spread out over several fiscal years)

13) Rt 47 North Improvements

- a. The City will be responsible for local agency costs associated with the improvements.
- b. Cost estimate - \$250,000

Items to note – Previously unfunded capital projects taken off the above list

There are several moderate to major water and sewer projects that this budget memo proposes to fund in the next five years, but staff wants to highlight three major projects in other funds. First, the City Council authorized, and staff completed the Beecher Center HVAC replacement in FY 19. This project was originally thought to be funded with deficit spending, but as noted in the narratives above, we project that the FY 19 will be break even. Second, Mill Road has been removed from the list and is proposed to be funded in FY 20, depending on a few variables. Mill Road is one of the worst rated roads in the City and is projected to cost more than \$3,000,000 – but early annexation agreement amendment negotiations with the Grande Reserve developer have progressed to a point where we think it is highly likely the project will be feasible in the near future. This optimism is rooted in the developer’s previous commitment to front fund more than \$200,000 for the design engineering for the Mill Road realignment and rehab project. Third, the Bristol Bay intersection improvements, contemplated by the Bristol Bay annexation agreement and subsequent recession-era developer agreements, will be included in the Route 47 north expansion project, which is funded for construction in the state’s multi-year plan for transportation. This means that most or all of the intersection improvements will be completed and funded by the State.

Items to note – Water Rates

Water fund revenues have beat expectations the last three years, and in FY 19 we anticipate this trend will continue. We budgeted a 5% year over year increase last year and have had a modest uptick in usage and new houses.

The City has kept water rates frozen for two years in a row, and we propose no increase in the rates for the next year and immediate future. We anticipate a 2% aggregate growth in revenues in FY 20, which could come from housing count and/or usage, and 5% aggregate growth for every year after FY 20. With this planned growth, we are funding a large amount of capital projects and leaving the fund with a healthy fund balance in FY 24 to address historical developer obligations.

Items to note – IMET Loss on Investment in FY 15

To date the City has recovered \$44,439. 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 November 30, 2018 the Overall Receiver had cash balances on hand of \$79.2M, 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 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 goals

During the goal setting session in November 2018, City Council passed a total of 19 goals for FY 20. Goals are ordered in rank of priority and the City Council has reviewed updates to goals from FY 19. Because the number one goal was “staffing” and adding police officers, police officer salaries are higher than a typical municipal employee, and salaries are incurred every year going forward (i.e. not one-time costs), staff has limited our in-depth review of action plans that aren’t related to strictly funding new police officers. We have proposed to staff the police department at a level above regional averages and slightly below 2 officers per 1000 residents. This proposal is expected to be reviewed every year. A full action plan report with new proposals is expected during the Summer of 2019. Projects and proposals related to some of the City Council goal action plans previously reviewed by City Council are mentioned throughout the small picture narrative in 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 2018 the City of Yorkville completed over 4,500 inspections. Yorkville had the highest total number of inspections conducted by the neighboring communities polled. While Yorkville has the least number of full-time inspectors (aside from Kendall County which we also provide inspections services on occasion), our in-house staff has the highest average inspections per inspector in relation to the other communities; and performed more inspections in-house than what was outsourced to our consultant, B&F.

Please see the below table for a comparison to other neighboring communities regarding inspections conducted in 2018. Yorkville ranked second in total number of inspections per calendar year. Although Oswego, had a higher number of inspections conducted during calendar year 2018, they also have higher staff counts.

City or Village	Full – Time	Part Time	# Insp 2018	Avg per/Inspector	Avg Inspections Per Day/Per Inspector	Outsourced Inspections	Inspections Requiring IL Plumb License
Oswego	3	0	4,180	1,393	17.4	4	310
Montgomery	2	0	891		3.43	138	138
Kendall County	1	0	1,048		3.37	42	42
Sugar Grove	3	1	1,445		5.56		233
Yorkville	2	0	4,597	770 PR 1,629 BC	2.97 PR 6.27 BC	1,970 Consultant	521

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 18 with EEI were approximately \$87,000 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 18, our outsourced costs were \$448,420
 - a. \$261,297 for routine engineering
 - b. \$187,123 for subdivision inspections

On a related note, EEI is billing out about \$180,000 per year to developers that is being reimbursed to the City, and an additional \$705,072 in gross project expenses for capital projects (net \$430,447) that the City would not have been able to complete with in-house staff.

Items to Note – Municipal Facilities Master Plan

The City Council approved an RFP for a facilities master plan in late 2018, and staff is reviewing those bids at time of creation of this memo. A recommended proposal is expected to be brought to the City Council in March or April 2019. The FY 19 budget had this project fully funded in FY 19 and FY 20, but all proposals received would expect this project to be complete in 6-12 months. While that might mean the project will bleed over from FY 20 into FY 21, it is likely that most of the project will occur in FY 20. Accordingly, we have funded a majority of the cost in 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 FY 19 budget proposal included a drawdown of fund balance to ~20% through FY 21, with a buildup of fund balance in FY 23 in anticipation of payment on historical developer commitments. This concept remains in the FY 20 budget proposal. While some of the capital projects have been deferred due to state project timing, the five-year outlook is very similar to last year's budget proposal.

Items to note – WINF, SINF, RINF Sunsets

All three infrastructure fees were created in the middle of the recession to offset long-term debt service payments. While the City has made major strides to fund capital projects in every fund and some debt service has been retired, there are still several high cost projects set to be completed in the five-year budget and there are still large debt service payments within the five-year budget and beyond. Each fee will continue to be looked at annually, especially if the City Council continues to put a one-year sunset on each fee. Within a five-year period, we anticipate that there is a small chance the SINF can be phased out (growth dependent), and a smaller chance that either the WINF (regional water supply issues get pushed out into the future) or RINF can be phased out (general fund revenues significantly outperform expectations, road contribution impact fees significantly increase).

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 20 levy amount will decrease by about 3%, as more money was diverted away from the corporate levy to help fund the increase in the levy for the police pension fund. Between FY 21 and FY 24, we project increases of 2% per annum. This line item does not include police pension, library operations or library debt service taxes.
- R2) Property Taxes – Police Pension 01-000-40-00-4010
- a. After a slight decrease in FY 19, the actuarial determined contribution will increase by \$147,451 in FY 20. This is due to several factors including: a shortened amortization period; normal costs continue to increase; and the Fund fell short on its assumed investment rate (5.43% actual v. 7% assumed). However, on a positive note, the percent funded has increased by 11.8%, from 42% at FYE 17 to 47% at FYE 18. In addition, as of the end of September 2018, the pension fund now has total assets in excess of \$10 million. This is significant because, pursuant to State Statute, it can now increase the percent of assets invested in equities to 65% of the total portfolio (45% was the previous statutory limit for Funds under \$10 million). In general, although they are riskier, equities tend to yield a higher rate of return than fixed income securities; and staff is hopeful that this revised asset allocation structure will aid the Fund in maximizing its return on investments. FY 20 will represent the sixth year in a row that the City will meet its actuarial determined contribution. 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. After increasing by about 2% last year, sales tax is currently estimated to increase by ~ 3% in FY 19. Based on recent trends, we are projecting annual sales tax growth at 2% going forward; however, this will need to be reevaluated on an annual basis due to the volatile nature of this revenue stream.
- 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%, which is well below the allowed maximum of 5%. An additional \$53,000 could be raised for tourism purposes if the rates were set at maximum levels. There is potential that this line-item could increase substantially with the addition of the Holiday Inn Express in latter half of 2019. 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 16 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%. An additional \$140,000 could be raised for corporate purposes if the rates were set at maximum levels. Most 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 by the end of FY 21. 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) 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. Income tax is expected to finish the year around \$1.87 M, which is a 14% increase over FY 18 amounts. The primary driver for this increase was the per capita increment generated by the results of the 2017 Special Census, which went into effect in January 2018. The IML per capita projection for FY 20 is \$100.75, which is higher than the FY 19 (\$97.90) and FY 18 (\$95.00) estimates but lower than the FY 16 estimate of \$106.78. The reduction in the estimates is primarily due to the state economic climate. After FY 20, the City projects a 2% increase in annual state income tax revenues.
- R13) Local Use Tax 01-000-41-00-4105
- a. Use tax is currently expected to increase by ~17% in FY 19, because of the City's increase in population and the additional proceeds generated from on-line sales (because of the Supreme Court decision in the Wayfair v. South Dakota case). The IML is projecting \$31.70 per capita for FY 20. After FY 20, 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, which resulted in a modest increase in revenues at the end of last year. We expect this revenue stream to remain consistent with FY 18 amounts going forward.
- R15) Building Permits 01-000-42-00-4210
- a. Revenue figures within this line-item are budgeted at \$350,000 which will help offset personnel and contractual costs associated with conducting inspection activities. 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 contractual rate changes 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 attached to this memo.
- R18) Investment Earnings 01-000-45-00-4500
- a. This line item consists of interest income earned from FDIC insured certificates of deposit (i.e. CD's), in addition to having cash on account with the Illinois Funds and Associated Bank. Investment earnings have almost doubled (~\$80,000) from last fiscal year due to gradually rising interest rates and more cash being available for investment within the General Fund, as a direct result of increased fund balance.

- R19) 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.
- R20) 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 \$13,000 is expected to be earned in FY 19. The City’s credit card program was implemented by the Finance Department, in partnership with the First National Bank of Omaha, in FY 15. Over the last four fiscal years the credit card revenue sharing program has generated over \$56,000.
- E1) Salaries – All Departments Multiple #'s
a. We are proposing a 3% COLA or bargaining agreement approved increases and appropriate step increases for all non-union and union employees. We have budgeted for reasonable, but undetermined, salary increases in FY 21 through FY 24.
- E2) Health Insurance – All Departments Multiple #'s
a. For FY 20, we are pleased to announce that health and dental insurance rates will remain flat, pursuant to renewal information we recently received from the City’s broker, Alliant/Mesirow. Actual year-end figures may fluctuate based on employees changing health plans and/or actual amounts incurred on the HRA plan. In addition, life and vision rates are locked until the end of FY 20 and FY 21, respectively. For FY 21 thru FY 24, we are assuming an annual 8% increase in health insurance and a 5% increase in dental costs.
- E3) IMRF – All Departments Multiple #'s
a. The City’s employer rate decreased by 14% in 2019, from 10.55% to 9.06%. As a result, IMRF related expenditures have decreased in several departments. 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 20 through FY 24.
- 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, FY 19 end) and Deputy Chief Pfizenmaier (Police Department) are both enrolled in separate bachelor’s Degree programs at Aurora University and the University of Arizona (online). Recreation Manager Nelson (Recreation Department) and Officer Goldsmith (Police Department) are pursuing their master’s degrees at University of Illinois (online) and Lewis 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. The “Growing Together: Leadership Development Program” kicked off in November 2018. This is a joint training program offered to employees in Oswego and Montgomery. Yorkville has 8 employees participating and there is a total of 22 in the program. This program was developed to promote a productive and engaged workforce and to provide an opportunity for individuals interested in developing their leadership skills to be better prepared for career advancement. The program includes participation in a leadership course, a mentor relationship, job shadowing opportunities and completion of a special project. The leadership course will conclude in June 2019, the project deadlines are December 2021.
- E6) Commodity Assumptions – All Departments Multiple #'s
- a. Graduated increases in gasoline, electricity, natural gas, and simple contractual services are not based on any 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 those items that are subject to market fluctuations. In addition, some departments will reflect a minor increase in their rental & lease purchase expenditures to reflect the addition of managed print services for all departmental printers with the company that the City leases copiers from.
- 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 and background checks.
 - c. Finance – GFOA CAFR award fee, utility billing fees, police pension and OPEB actuarial fees, and the annual accounting software maintenance agreement.
 - d. Police – Expenses for onsite shredding, Lexipol Policy Manual, Bassett Licenses and Notary certificates, and searches.
 - e. Community Development – Access to iWorQ (code enforcement and permit management software), consultant work related to the subdivision control ordinance (UDO), and expenses for the minute taker.
 - f. Street Operations – copier charges, parkway tree trimming, and CDL license renewal.
 - g. Water Operations – Electronic meter reading services, utility billing fees, emergency leak detection, interim water operations consultant, 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 Clerk 01-110-50-00-5003
a. This elected position was eliminated via referendum, to go into effect in FY 20. This results in an approximate \$8,000 savings per year. The City’s Administration staff will absorb these duties.
- E9) Salaries – City Treasurer 01-110-50-00-5004
a. This elected position was eliminated via referendum, to go into effect in FY 20. The City’s Finance staff will absorb these duties.
- E10) Dues and Subscriptions (Administration) 01-110-54-00-5460
a. The slight increase in dues is a result of the membership dues for CMAP and inflationary / population increases for a variety of other organizations.
- E11) 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.
- E12) Professional Services (Finance) 01-120-54-00-5462
a. The increase in FY 20 is due to the City’s obligation to perform a police pension and OPEB actuarial evaluations.

- E13) Salaries – Police Officers 01-210-50-00-5008
- E14) Salaries – Police Chief and Deputies 01-210-50-00-5011
- E15) Salaries – Sergeants 01-210-50-00-5012

a. Per the City Council’s number one goal, we have proposed a five-year hiring plan bringing the City up to 37 sworn officers by FY 24. This plan can be accelerated or deferred as needed. The City has 30 sworn officers as of FY 19 but is budgeting for 31 sworn officers based on the vacancies and cost savings by a variety of personnel decisions within FY 19 and is proposing to have 33 sworn officers for FY 20. We have included a regional staffing analysis for your use:

Municipality	Population*	Total Full-Time Officers	Officers per 1,000
Aurora	201,599	301	1.49
Batavia	26,425	41	1.55
Carpentersville	38,380	56	1.46
East Dundee	3,239	12	3.70
Elburn	5,782	8	1.38
Elgin	112,767	184	1.63
Geneva	21,941	36	1.64
Gilberts	7,869	9	1.14
Hampshire	6,367	11	1.73
North Aurora	17,542	28	1.60
Sleepy Hollow	3,333	7	2.10
St. Charles	32,780	55	1.68
Sugar Grove	9,830	12	1.22
West Chicago	27,219	46	1.69
West Dundee	7,365	20	2.72
Winfield	9,718	16	1.65
Average	33,260	69	2.09
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 20)	19,022	33	1.73

*Based off 2016 U.S. Census population estimate

** Only agencies that participate in FBI Uniform Crime Reporting

- E16) Police Commission 01-210-54-00-5411

a. The spikes in the Police Commission line-item represent sergeant applicant testing years.

- E17) 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.
- E18) Inspections 01-220-54-00-5459
a. Although the City hired a full-time property maintenance inspector in mid-FY 19, inspections, plan reviews, and property maintenance complaints have increased so much that we still anticipate spending \$125,000+ on outsourced inspections and plan reviews. While this number is largely offset by building permit revenues, staff is analyzing bringing some of the outsourced services in-house. We do not have a proposal at time of this budget memo and may wait until the end of the construction season to re-evaluate.
- E19) Professional Services 01-220-54-00-5462
a. This line-item contains a total of \$130,000 in funding over the next two fiscal years (FY 20 & FY 21) for the UDO project, which was authorized by City Council in February 2019.
- E20) 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.
- E21) Traffic Signal Maintenance 01-410-54-00-5435
a. This line-item contains an automated traffic signal monitoring system. This will let us monitor and troubleshoot traffic signals without being on site. With IDOT's permission, we will be able to change timing, clear simple problems and monitor the general functionality of the signal. If we had cameras, we would be able to monitor them as well.
- E22) Mosquito Control 01-410-54-00-5455
a. The line-item expense for mosquito control represents treatment of storm sewer inlets only.
- E23) Salt and Calcium Chloride 01-410-56-00-5618
a. For ease of administration and due to other expenditures being coded out of the MFT fund this year, we are coding salt out of the Streets Dept this year. A worse winter season than normal has caused us to use more salt than average, requiring a larger replenishment than average in FY 20. Fortunately, salt prices appear to be stable. In addition to salt, we propose to add in calcium chloride into our operations. Calcium chloride is more expensive by volume than salt and brine, but it has different operational strengths and uses, including being effective at a colder temperature than salt. Director Dhuse can provide more information on the operational plan for calcium chloride, if needed.
- E24) Small tools and equipment 01-410-56-00-5630
a. The increase from FY 19 to FY 20 is due mainly to the purchase a vehicle lift to aid in vehicle maintenance, and some restock of snow operation tools.

- E25) 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 729 senior accounts and 31 circuit breaker senior programs.
- E26) Purchasing Services 01-640-54-00-5418
a. This line-item represents the purchasing manager shared with the Village of Oswego. The original term of the intergovernmental agreement expires in FY 21, but we recommend continuing this position through FY 24.
- E27) 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. We conservatively estimated the rental program to cost \$12,000 annually, but the FY 19 total cost will be short of \$7,000. This number can fluctuate by a few thousand dollars per year, depending on the recipients’ income levels. We have conservatively estimated 10% to 15% increases each year after FY 20.
- E28) 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 the first rebate occurred in FY 18. The \$14,375 in this line-item represents the maximum amount that the City would rebate annually.
- E29) Facility Management Services 01-640-54-00-5432
a. This line-item represents the facility services manager shared with the Village of Oswego. We propose to keep this position in place through FY 24, at least.
- E30) 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 by the end of FY 21. All further proceeds will be rebated at 50%.
- E31) 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, the City’s purchase of a new T1 line through Comcast for a direct connection into Kendall County, 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.

- E32) 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. This line-item may be amended mid-year for the ERP RFP project, or it may be rolled into FY 21. At time of budget memo creation, we were unsure as to how long the analysis and due diligence period will be and decided to not fund the ERP at this time.
- E33) 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.
- E34) Economic Development 01-640-54-00-5486
- a. The City re-authorized the economic development consulting contract with Lynn Dubajic of DLK, LLC in December 2018. This contract is set at \$145 per hour at 15 hours per week plus quarterly travel charges and hourly overages, which makes up most of this line item of \$145,000.
- E35) Sales Tax Rebate 01-640-54-00-5492
- a. 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.
- E36) Business District Rebate 01-640-54-00-5493
- a. Currently, this expenditure line-item corresponds with the revenue line-items of the same amount, as this tax is rebated 100% to the developers of the Kendall Marketplace, Kendall Crossing and the downtown business district.
- E37) 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 22 but is in the process of being extended through FY 27 via an annexation agreement amendment.
- E38) Transfer to Debt Service 01-640-99-00-9942
- a. This line-item represents the amount the general fund covers of the 2014B bond, which initially financed a streets rehab program from the mid-2000s. The property taxes on the 2014B bond were completely abated in the 2017 tax levy cycle (FY 19 budget).

- E39) 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 authorized in the FY 19 budget, the Sewer Fund transfer is reduced in FY 19 thru FY 22 to cover some general fund operating and capital expenditures and to offset the general fund deficit.
- E40) 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.
- E41) 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 20 revenue figure reflects a ~\$60 per home per year tax amount, which was the tax levy ordinance approved by City Council in December 2018. Of note, the long-term debt on past projects and the negative fund equity will not be cleared until FY 23.

- 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 20 amount reflects our best estimate for the annual maintenance contract for mowing and landscaping, and 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
 - a. The FY 20 and FY 21 revenue figures reflect the \$155 and \$182 respective levies per home that were discussed by the City Council during the levy approved in December 2018. Of note, the long-term debt on past projects and the negative fund equity is not projected to be cleared until FY 24.

- E1) Pond Maintenance 12-112-54-00-5416
 - a. In FY 20 and beyond, the City is budgeting for annual algae treatments and basin monitoring.

- 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.

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 were transferred into the general fund in FY 19. 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 2018, the superstructure (surface) is in poor condition, while the substructure is in good condition. The 2018 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 2020. 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, which is funded for full construction in the state’s most recent multi-year plan and could occur in the next 4-10 years.

- E9) Road to Better Roads 15-155-60-00-6004
 - a. In the FY 19 budget proposal, staff chose 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. We propose to do the same in FY 20.

- 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 2019 the City will have made 79 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, including outsourced inspections, will be placed in this line item. To budget conservatively, we are leaving this number at zero. The current threshold for funds to cross over into City-wide capital is approximately \$515,000.

- R2) Road Infrastructure Fee 23-000-44-00-4440
a. We are not proposing any change to the Road Infrastructure Fee through FY 24. This is something which can and will be reevaluated each year, as the sunset date for the infrastructure fee is April 30, 2019.
- R3) Mill Rd Improvements 23-000-46-00-4612
a. This line-item represents the developer front-funding the majority cost of a full rehab and realignment of Mill Road. Staff has been negotiating with the developer of the Grande Reserve subdivision to advance these fees as part of an overall annexation agreement amendment.
- R4) Reimb – Miscellaneous 23-000-46-00-4690
a. This amount in FY 20 represents a final closeout of the Kennedy Road bike path project, and receipt of around \$80,000 in Kendall County TAP grant funds.
- E1) Property & Building Maintenance Services 23-216-54-00-5446
a. This line item has \$150,000 in FY 20 for the municipal facilities master plan. Staff is currently reviewing proposals and it's possible a vendor could be selected in April or May 2019. Project timelines are anywhere from 6 months to 12 months, which means this project could bleed into FY 21.
- E2) Street Lighting 23-216-54-00-5482
E3) Hanging Baskets 23-216-56-00-5626
E4) Signs 23-216-56-00-5619
a. These items were moved out of other funds into the City-Wide Capital fund in FY 20, as a budgeting decision. In the case of hanging baskets, we anticipate a Summer 2019 restart to this program. Details will be discussed at an upcoming PW committee meeting.
- E5) Buildings and Structures 23-216-60-00-6020
a. The FY 20 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 Parker expects this project to have a positive return on investment within two years from installation.
- E6) Asphalt Patching 23-230-56-00-5632
a. This line-item was moved out of the general fund as a budgeting decision.
- E7) Sidewalk construction supplies 23-230-56-00-5637
a. This line-item represents the City's annual expenditures for sidewalk replacements – either done on an as needed basis or as a full block replacement at the end of the budget year. The drop from FY 19 projections to FY 20 is due to the Greenbriar Road sidewalk / street crossing project being coded in FY 19.

- E8) Mill Road Improvements 23-230-60-00-6012
a. This expenditure line-item corresponds with the revenue line-item above with the same name. Staff is negotiating a full rehab and replacement of Mill Road, to be funded mostly by the Grande Reserve developer.
- E9) 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 began in FY 18, and we expect the invoices to be paid by the City through FY 21.
- E10) 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 20.
- E11) Road to Better Roads Program 23-230-60-00-6025
a. This line item represents the design and construction engineering contract component of the annual Road to Better Roads program.
- E12) Route 71 (Rt 47- Rt 126) Project 23-230-60-00-6058
a. This line-item represents a portion of the City's local share of costs for the Route 71 expansion project. This project began in FY 19, and we expect the invoices to be paid by the City through FY 22.
- E13) US 34 (IL 47 / Orchard Rd) Project 23-230-60-00-6059
a. This line-item represents a portion of the City's local share of costs for the Route 34 eastern expansion project. This project began in FY 18 and we expect the invoices to be paid by the City through FY 20. The funds budgeted are based on the IDOT approved bids but do not consider any possible change orders.
- E14) 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.
- E15) Principal Payment 23-230-81-00-8000
E16) 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.

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 to replace in-car squad video cameras.
- E2) Vehicles 25-205-60-00-6070
a. This line-item currently covers one police vehicle planned for replacement in FY 20 and beyond.
- E3) Principal 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.
- E5) Equipment (Parks Capital) 25-225-60-00-6060
a. The Purcell Park playground replacement, originally scheduled for FY 19, has been pushed into and funded in FY 20.

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 20 represents the third 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 annual revenue projections for water sales have generally exceeded expectations, after outperforming budgeted amounts in FY 17 and FY 18. Accordingly, we are prepared to keep the rates frozen for FY 20. Aggregate increases in water revenues of 5% are planned for each year after FY 20, and that amount could come from usage, City growth, and/or an inflationary rate increase.
- R2) Water Infrastructure Fees 51-000-44-00-4440
a. No change is proposed for the Water Infrastructure Fee for FY 20. It is currently set at \$8.25 per month through the end of FY 19 and will need to be reauthorized for FY 20.

- R3) Water Connection Fees 51-000-44-00-4450
a. For FY 20, we expect 100 new housing starts, which should net approximately \$2,300 in revenue per home. 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. The increase shown in FY 20 is due to the City's new Sprint lease for 610 Tower Lane.
- E1) Professional Service 51-510-54-00-5462
a. The increase seen in FY 19 is due to the City's hiring of a consultant to serve as lead water system operator in FY 19 after the City's water foreman retired. The FY 20 increase is partially caused by a \$10,000 investment to update our water SCADA system.
- E2) Engineering Services 51-510-54-00-5465
E3) Treatment Facility Supplies 51-510-56-00-5638
a. The increase in FY 20 in both line-items is due to the implementation of a new system to address chlorine residuals, as recommended by water department staff. The engineering services line-item will account for engineering/design costs of the system, and the supply line-item will account for the actual supplies.
- E4) Land Acquisition 51-510-60-00-6011
a. This line-item represents the potential acquisition of land for a Fox River water plant, either Yorkville-alone or regionally.
- E5) Water Tower Painting 51-510-60-00-6015
a. Two new capital projects are funded in the FY 20 budget proposal – repainting the north central water tower in FY 22 and repainting the south-central water tower in FY 23.
- E6) Well Rehabilitations 51-510-60-00-6022
a. The City is planning to rehab two wells in this budget proposal; Well 7 in FY 20 and Well 8 in FY 21. Well 7 had been previously authorized in the FY 19 budget proposal and Well 8 is a new funded project.
- E7) Road to Better Roads Program 51-510-60-00-6025
a. The line item expenditure represents the dollar amount we can fund for water infrastructure as part of the program through FY 24.
- E8) Equipment 51-510-60-00-6060
a. The large expense planned for FY 20 is the City's Well #7 standby generator. This project was funded in last year's budget proposal and is on track to be completed in FY 20. 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 will allow us to supply drinking water to the entire City, even during a multi-day power outage.

- E9) Route 71 Watermain Relocation 51-510-60-00-6066
a. This line-item contains the water-related local project costs for the Route 71 expansion project.
- E10) 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 2019 the City will have made 79 of its 120 payments.
- E11) 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 22.
- E12) 2015A Bond Principal 51-510-77-00-8000
E13) 2015A 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. Residential growth has been more than expected, which means this revenue line-item is beating expectations. Accordingly, we have budgeted for annual revenue growth of 2-3% but we do not plan to freeze rates at FY 19 levels.
- R2) Sewer Infrastructure Fee 52-000-44-00-4440
a. No change in the sewer infrastructure fee is proposed in FY 20. It is currently \$4 per unit per month through April 2019. The fee will need to be reauthorized in FY 20.
- 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) Lift Station Services 52-520-54-00-5444
a. The increase in this line-item seen in FY 20 is for repainting the interior of the Countryside Lift Station and some equipment upgrades to the Blackberry Creek lift station. The Countryside repainting is an operational/maintenance issue as the corrosive nature of the sewer gases in the lift-station require special paint and more frequent applications. The Blackberry project is needed due to end-of-life equipment.

- E2) Professional Services 52-520-54-00-5462
a. The increase in this line-item is for engineering work related to the planned sewer SCADA system referenced below. A smaller portion of the increase is due to a small project within a ComEd easement.
- E3) Scada System 52-520-60-00-6001
a. This project was authorized in last year's budget proposal and is set to begin in FY 20. The City has SCADA systems on its water facilities, which allows for remote monitoring and control of industrial facilities. Installing a sewer SCADA system on our sewer lift stations and pump stations will improve safety and prevent backups.
- E4) Road to Better Roads Program 52-520-60-00-6025
a. The line item expenditure represents the dollar amount we can fund for sewer infrastructure as part of the program through FY 24.
- E5) US 34 (47 to Orchard Rd) Expansion Project 52-520-60-00-6059
a. This line-item represents sewer related local project costs for the Route 34 eastern expansion. We anticipate the final costs to be incurred in FY 20.
- E6) Route 71 Expansion 52-520-60-00-6066
a. This line-item represents sewer related local project costs for the Route 71 expansion project. We anticipate this project to occur between FY 20 and FY 22.
- E7) Vehicles 52-520-60-00-6070
a. We have one-ton pickup trucks planned for replacement in FY 20 and FY 22.
- E8) Route 47 Expansion 52-520-60-00-6079
a. This line-item represents all sewer related utility costs associated with the Route 47 expansion project. These amounts are scheduled in equal annual payments for 10 years. By April 2019 the City will have made 79 of its 120 payments.
- E9) Lennar Sewer Recapture 52-520-75-00-7500
a. The FY 20 column amount represents the final recapture payment to the original Raintree Village developer for a sanitary sewer project completed prior to the recession.
- E10) Principal Payment 52-520-96-00-8000
- E11) Interest Expense 52-520-96-00-8050
a. The City will retire IEPA low-interest loan L17-115300 in FY 20. The loan was authorized in 2000 and covered the 1999 Sewer Repair & Rehab program.

Land Cash Fund

- R1) All Revenue Line-items with subdivision names (Various account numbers)
- a. All active subdivisions with parks land-cash fees to be paid at time of building permit are represented here. There is a chance that a large upfront payment could be received from the Grande Reserve developer as part of a comprehensive annexation agreement amendment in FY 20, but we have chosen not to show this revenue or corresponding projects in the fund until the agreement is closer to completion.
- R2) Oslad Grant – Riverfront Park 72-000-41-00-4175
- R3) Oslad Grant – Bristol Bay Park 72-000-41-00-4186
- a. Staff completed the Riverfront and Bristol Bay park projects in FY 19 and have submitted the reimbursement paperwork to the State. We are currently expecting to receive the OSLAD grant proceeds from the State totaling \$800,000, either in late FY 19 or early FY 20. Approximately \$81,000 of the Riverfront Park Grant will be allocated to the Park & Rec Fund, to reimburse it for purchasing playground equipment at Riverfront Park in FY 17.
- E1) Beecher Center Park 72-720-60-00-6013
- a. While the Beecher Center Park is at the end of its useful lifespan, we have a full replacement funded for FY 24. If the playground deteriorates faster than expected, this project timing could be accelerated at the scheduling expense of another park or as part of a grant opportunity.
- E2) Blackberry Woods Park 72-720-60-00-6014
- a. The City anticipates continuing buildout of the subdivision, requiring playground installation in FY 24. If the subdivision builds out more quickly than expected, or if staff time allows, this project timing could be accelerated.
- E3) 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 2019, and we expect the subdivision to continue building out in 2019. Accordingly, we plan to start construct of a park in the subdivision in FY 21.
- E4) Prestwick 72-720-60-00-6040
- a. The developer has front funded a modest number of parks land-cash fees, and the first new houses in several years began construction in 2018. Accordingly, we plan to install playground equipment in the park in FY 23.
- E5) Grande Reserve Park 72-720-60-00-6046
- a. This line-item represents playground installation at Grande Reserve Park C in FY 20. This line-item could be significantly modified soon if the Grande Reserve annexation agreement is completed and approved by City Council in 2019.
- E6) Autumn Creek 72-720-60-00-6047
- a. This line-item represents playground installation on the northern portion of the subdivision, just north of Kennedy Road.

- E7) Raintree Park C 72-720-60-00-6049
a. This line-item represents park redevelopment of Park C in this subdivision. This line-item could be significantly modified soon if the Raintree annexation agreement is completed and approved by City Council in 2019.
- E8) 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 or pave to connect the trail at well #8. This project was anticipated in FY 19, but staff schedules were shifted to other projects. We anticipate completing this project in 2019 or early 2020.
- E9) Bristol Bay 72-720-60-00-6070
a. The City is planning to complete the park site near the fire station in FY 24. No park plan has been made at this time.

Parks and Recreation Fund

- R1) Special Events 79-000-44-00-4402
a. This line-item represents all special events run by the Parks and Recreation staff throughout the year, except for Hometown Days which has its own revenue line-item, Flags of Valor and 4th of July Celebration.
- R2) Child Development 79-000-44-00-4403
a. This line-item represents a variety of child-focused programs ran by the Parks and Recreation Department, including Preschool and Ready, Set, Go. (2yr. Old Preschool)
- R3) Athletics and Fitness 79-000-44-00-4404
a. The increase in this line-item from FY 19 to FY 20 is due to the transition of in-house youth baseball & softball leagues from Yorkville Youth Baseball and Softball Association to the Parks & Recreation Department.
- R4) Rental Income 79-000-48-00-4820
a. This line-item includes rental revenue from the leased buildings on Hydraulic in Riverfront Park, and the cell tower lease at Wheaton Woods Park.
- R5) Park Rentals 79-000-48-00-4825
a. The revenue generated by this line item is primarily from baseball and soccer field rentals for tournaments, daily field usage and individual park rentals.

- R6) Hometown Days 79-000-48-00-4843
- a. In FY 19, Hometown Days met budget expectations. 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, Thursday Night Senior Services Big Band and BBQ fundraiser 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, staff completed a large group of repairs to the baseball and softball fields as part of the Department taking on the in-house recreation youth baseball & softball league. Due to adding this new league, we anticipate the annual amount of \$126,000 to stay the same moving into FY 20 and beyond. Additional expenditures for the program include baseball and softball field equipment (fixing backstops, fences, dugouts, bases, etc.) and field maintenance, which will include clay, turface, chalk, paint, mounds and other items needed to run a successful youth baseball/softball league.
- E2) Program Supplies (Recreation) 79-795-56-00-5606
- a. Due to the Department taking on the in-house recreation baseball and softball leagues, we anticipate this line item staying at FY 19 numbers or increasing or decreasing depending on the number of participants that register for all sports leagues. In FY 20, we anticipate this line item remaining in-line with FY 19 numbers, as we will have to purchase uniforms, bats, baseball/softballs, trophies/medals, 1st aid kits and etc., for the nearly 1,000 plus participants in the baseball/softball league. This will also be the first year that we propose to code the 4th of July fireworks expenditures out of the Recreation Department, which will also be contained in this line item.

Countryside TIF Fund

- R1) Property Taxes 87-000-40-00-4000
- a. In FY 19, the movie theater paid its fourth full year of property taxes and Lighthouse Academy paid its third full year of property taxes. Together, these two large revenues were greater than the debt service payments in the fund for the fourth year in a row. This trend will reverse in FY 20 due to the incentive payment for the Holiday Inn Express and banquet facility set to open in 2019, but the FY 22 figures should be much greater due to both facilities being on the tax rolls. With the construction of the Hacienda Real building and the multi-tenant building that features Flight Tasting Room & Bottle Shoppe, we anticipate that the fund should be close to break even by FY 24.
- E1) TIF Incentive Payout 87-870-54-00-5425
- a. The Holiday Inn Express and Kendall Gardens banquet facility are currently targeting a 2019 opening, which means the \$700,000 incentive payout will occur in FY 20.

Downtown TIF Fund

- R1) Property Taxes 88-880-40-00-4000
 - a. Several properties were taken out of the Downtown TIF #1 in FY 19, but many of them were not generating any increment. For conservative budgeting purposes, we've kept the revenue projections level. We will know increment dollar amounts in this TIF in April/May 2019, when the Kendall County Clerk sends over the tax extension reports.

- E1) TIF Incentive Payout 88-880-54-00-5425
 - a. Based on historical payouts, we've set the FY 20 figure at \$20,000. This could change dramatically if the TIF improves. In FY 20, we would expect to issue incentive payouts to Imperial Investments and the owner of the Law Office.

- E2) 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.

- E3) Facade Rehab Program 88-880-54-00-5470
 - a. As mentioned in the Items of Note section above, we propose the creation of a facade improvement program for residential and commercial properties in the downtown TIF districts. Guidelines have been previously drafted and reviewed in concept by City Council. If this program is authorized in the budget, we would anticipate formal City Council approval of the guidelines in Spring 2019.

- E4) Project Costs 88-880-60-00-6000
 - a. This line-item is for minor City-initiated projects within the TIF districts. We have the second half of the wayfinding signage planned for FY 20, and a limited amount of money for some tactical urbanism projects (I.e. recreational/entertainment pieces).

- E5) Downtown Streetscape Project 88-880-60-00-6048
 - a. This line-item was used for the downtown lighting improvements completed a few years ago. The final invoice is still expected from IDOT in FY 20.

- E6) 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 2019 the City will have made 79 of its 120 payments.

- E7) Principal Payment 88-880-81-00-8000
- E8) 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 22.

Downtown TIF II Fund

- R1) Property Taxes 89-000-40-00-4000
 - a. Any increments for Downtown TIF 2 will be known in April 2019 when the tax extensions are finalized by the County Clerk. The City has not estimated property taxes generated for the first five years within the budget proposal, 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.

- E2) Facade Rehab Program 89-890-54-00-5470
 - a. As mentioned in the Items of Note section above, we propose the creation of a facade improvement program for residential and commercial properties in the downtown TIF districts. Guidelines have been previously drafted and reviewed in concept by City Council. If this program is authorized in the budget, we would anticipate formal City Council approval of the guidelines in Spring 2019.

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.

The FY 19 total budget surplus is a result of better than expected revenues across a few funds, tight management control of expenditures in all operating funds, and some deferred capital projects. The five-year total budget outlook is similar to last year’s budget proposal.

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. 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 thru FY 21 due to the decision to decrease the general fund transfer into the fund. Both enterprise funds are expected to be in strong positions by FY 24.

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 \$4M in aggregate fund balance. Fortunately, years of conservative budget principles have helped the aggregate fund balance along. Last year, we anticipated four years at or near \$4M in aggregate fund balance, and this year we only show one year – four years into the future – and followed by positive fiscal performance in the fifth year of the budget.

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.

Purchasing Manager Performance Analysis

Date Range: 7/23/2018 through 2/13/2019

Project Cost Savings						
Municipality	Total Budget	Proposal Amount	Amount Paid	Total Cost Savings	Savings (%) Budget vs. Proposal Amount	Savings (%) Budget vs. Purchased Amount
Oswego	\$6,637,802.00	\$1,924,287.03	\$246,074.41	\$14,283.97	9.44%	23.56%
Yorkville	\$545,106.43	\$131,990.10	\$81,504.99	\$65,449.90	161.40%	13.58%
Grand Total	\$7,182,908.43	\$2,056,277.13	\$327,579.40	\$79,733.87	170.84%	37.14%

Project Type		
Municipality	Work Type	Distribution
Oswego	Contract	5.97%
	Research	22.39%
	ITB/RFP	10.45%
	Quotes	4.48%
	Purchase	2.99%
Oswego Total		46.27%
Yorkville	Contract	1.49%
	Research	16.42%
	ITB/RFP	16.42%
	Quotes	17.91%
	State Program	1.49%
Yorkville Total		53.73%
Grand Total		100.00%

Project Time		
Municipality	Level of Effort	Distribution
Oswego	High	16.42%
	Medium	11.94%
	Low	17.91%
Oswego Total		46.27%
Yorkville	High	14.93%
	Medium	14.93%
	Low	23.88%
Yorkville Total		53.73%
Grand Total		100.00%

Level of Effort - Low (1-10 hrs.); Medium (11-20 hrs.); High (20+ hrs.)

Fiscal Year Started	Municipality	Fiscal Year Completed	Department	Topic	Work Type (Research, ITB/RFP, Quotes, Contract)	Project Status (Open, On Hold, Closed, Complete)	Level of Effort - Low (1-10 hrs.); Medium (11-20 hrs.); High (20+ hrs.)	Budget	Proposal Amount	Purchased Amount	Cost Savings	Savings (%) Budget vs. Proposal Amount	Savings (%) Budget vs. Purchased Amount
FY19	Yorkville		PW	Layne PSA	Contract	Open	Low	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Finance	Copier RFP	ITB/RFP	Complete	Medium	\$ 17,500.00	\$ 19,200.00	\$ 19,200.00	\$ 1,700.00	-9%	0%
FY19	Yorkville		PD	Disposal of vehicles	ITB/RFP	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		Finance	ERP RFP	ITB/RFP	Open	High	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		Admin	Facilities Master Plan RFQ	ITB/RFP	Open	High	\$ 100,000.00	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		PW	Fuel Station Bid	ITB/RFP	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		Admin	Jail RFP	ITB/RFP	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Admin	Janitorial Services RFP	ITB/RFP	Complete	High	\$ 31,140.00	\$ 35,808.00	\$ 35,808.00	\$ 4,668.00	-13%	0%
FY19	Yorkville		PW	Public Works Radio Purchase	ITB/RFP	Open	High	\$ 30,000.00	\$ 16,315.00	\$ 16,315.00	\$ (13,685.00)	84%	0%
FY19	Yorkville		PR	Research Park & Rec Catalog RFP	ITB/RFP	Open	High	\$ 55,000.00	\$ 23,820.00	\$ -	\$ (31,180.00)	131%	0%
FY19	Yorkville		PR	Sports Uniform ITB	ITB/RFP	Open	High	\$ 50,000.00	\$ 26,747.10	\$ -	\$ (23,252.90)	87%	0%
FY19	Yorkville		CD	UDO RFP	ITB/RFP	Open	Medium	\$ 50,000.00	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		PW	Barricades	Quotes	Open	Low	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		BD	Building Department Scanning Project	Quotes	On Hold	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	PW	Calcium Chloride Storage Container and Liquid Purchase	Quotes	Complete	Medium	\$ 13,800.00	\$ 7,600.00	\$ 7,921.99	\$ (6,200.00)	82%	-4%
FY19	Yorkville		Finance	Computer Replacement Program - Monitor Quote	Quotes	Open	Low	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		Admin	Dry Erase Boards	Quotes	Closed	Low	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	PW	FCC License	Quotes	Complete	Low	\$ -	\$ 900.00	\$ 900.00	\$ 900.00	-100%	0%
FY19	Yorkville		CD	Fox Industrial Park Sign Quotes	Quotes	Open	Low	\$ 14,905.43	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Admin	Furniture	Quotes	Complete	High	\$ -	\$ 1,600.00	\$ 1,360.00	\$ 1,600.00	-100%	18%
FY19	Yorkville		PD	Metronet	Quotes	Open	Low	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	PW	Naturalized Basin Maintenance Quotes	Quotes	Complete	Low	\$ 5,000.00	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Admin	Office Supply	Quotes	Complete	Medium	\$ 30,700.00	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		PD	Pole Mounted Speed Signs	Quotes	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Admin	Fuel Card Program	State Program	Complete	High	\$ 147,061.00	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Admin	ACE Hardware Analysis	Research	Complete	Medium						
FY19	Yorkville		Admin	Community Solar Program	Research	Open	Low						
FY19	Yorkville		Admin	Contract Tracking Spreadsheet	Research	Open	Low						
FY19	Yorkville		CD	GIS Consortium	Research	Open	Low						
FY19	Yorkville		Admin	JOC Update	Research	Open	Low						
FY19	Yorkville		Admin	Kiosks	Research	Open	Low						
FY19	Yorkville		PW	LED Street Lighting	Research	Open	Low						
FY19	Yorkville		PD	PD Equipment Surplus	Research	Open	Low						
FY19	Yorkville		Admin	Purchasing Policy/Code	Research	Open	High						
FY19	Yorkville		PW	Vehicle Maintenance Program	Research	Open	High						
FY19	Yorkville	FY19	Admin	Vendor Analysis – Hardware/Tools/Supplies	Research	Complete	Low						

TOTAL SAVINGS \$ (65,449.90) 161% 14%

Fiscal Year Started	Municipality	Fiscal Year Completed	Department	Topic	Work Type (Research, ITB/RFP, Quotes, Contract)	Project Status (Open, On Hold, Closed, Complete)	Level of Effort - Low (1-10 hrs.); Medium (11-20 hrs.); High (20+ hrs.)	Budget	Proposal Amount	Purchased Amount	Cost Savings	Savings (%) Budget vs. Proposal Amount	Savings (%) Budget vs. Purchased Amount
FY19	Oswego		Finance	Azavar	Contract	Complete	High	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Police	Bi-Directional Amplifer	Contract	Complete	Low	\$ 24,000.00	\$ 18,401.00	\$ 16,161.00	\$ (5,599.00)	30%	14%
FY19	Oswego		Police	Mats	Contract	Complete	Low	\$ -	\$ -	\$ 9,995.00	\$ -	0%	0%
FY19	Oswego		Public Works	Layne PSA	Contract	Complete	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Com. Dev.	Manhole Artist RFP	ITB/RFP	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Com. Dev.	Wine of the Fox Distributor	ITB/RFP	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Police	Building Signs (Interior/Exterior)	ITB/RFP	Complete	Medium	\$ 25,000.00	\$ 45,182.00	\$ 45,555.00	\$ 20,182.00	-45%	-1%
FY19	Oswego		Public Works	Pavement Markings	ITB/RFP	Complete	Low	\$ 92,457.00	\$ 99,336.58	\$ 82,355.95	\$ 6,879.58	-7%	21%
FY19	Oswego		Public Works	Snow Removal Services	ITB/RFP	Complete	High	\$ 215,328.00	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Public Works	Street Patching	ITB/RFP	Complete	Medium	\$ 75,000.00	\$ 41,635.45	\$ 46,314.46	\$ (33,364.55)	80%	-10%
FY19	Oswego		Public Works	Water Meter Replacement	ITB/RFP	Complete	Medium	\$ 5,991,000.00	\$ 1,674,039.00	\$ -	\$ -	0%	0%
FY19	Oswego		Police	CSO Vehicle	Purchase	Complete	Low	\$ 27,825.00	\$ 25,503.00	\$ 25,503.00	\$ (2,322.00)	9%	0%
FY19	Oswego		Public Works	Bulk Fuel Purchase	Purchase	Complete	High	\$ 166,942.00	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Police	Moving Truck	Quotes	Complete	Low	\$ 250.00	\$ 640.00	\$ 640.00	\$ 390.00	-61%	0%
FY19	Oswego		Police	Speed Trailer	Quotes	Complete	Low	\$ 20,000.00	\$ 19,550.00	\$ 19,550.00	\$ (450.00)	2%	0%
FY19	Oswego		Village	Office Supply Vendor	Quotes	Complete	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Public Works	ADS Contract	Research	Complete	High						
FY19	Oswego		Human Resources	Audiometric Testing	Research	Open	Low						
FY19	Oswego		Com. Dev.	Equipment Rental Agreement	Research	Complete	Low						
FY19	Oswego		Public Works	Fleet Best Practices	Research	Open	High						
FY19	Oswego		Public Works	General Trades	Research	Open	High						
FY19	Oswego		Human Resources	Insurance Consultant	Research	Open	Low						
FY19	Oswego		Police	Old PD Furniture	Research	Open	High						
FY19	Oswego		Village	Procurement Process	Research	Open	High						
FY19	Oswego		Com. Dev.	Promotional Purchasing Program	Research	Open	Low						
FY19	Oswego		Administration	Property Registration Vendor	Research	Complete	Low						
FY19	Oswego		Village	Purchasing Code	Research	Open	High						
FY19	Oswego		Village	Purchasing Policy & Procedures Manual	Research	Open	High						
FY19	Oswego		Village	Solar Energy Savings	Research	Open	Low						
FY19	Oswego		Public Works	Strand & Associates Contract	Research	Open	Medium						
FY19	Oswego		Village	Surplus	Research	Complete	High						
TOTAL SAVINGS											\$ (14,283.97)	9%	24%

Fiscal Year Started	Municipality	Fiscal Year Completed	Department	Topic	Work Type (Research, ITB/RFP, Quotes, Contract)	Project Status (Open, On Hold, Closed, Complete)	Level of Effort - Low (1-10 hrs.); Medium (11-20 hrs.); High (20+ hrs.)	Budget	Proposal Amount	Purchased Amount	Cost Savings	Savings (%) Budget vs. Proposal Amount	Savings (%) Budget vs. Purchased Amount
FY19	Yorkville		PW	Layne PSA	Contract	Open	Low	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Finance	Copier RFP	ITB/RFP	Complete	Medium	\$ 17,500.00	\$ 19,200.00	\$ 19,200.00	\$ 1,700.00	-9%	0%
FY19	Yorkville		PD	Disposal of vehicles	ITB/RFP	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		Finance	ERP RFP	ITB/RFP	Open	High	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		Admin	Facilities Master Plan RFQ	ITB/RFP	Open	High	\$ 100,000.00	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		PW	Fuel Station Bid	ITB/RFP	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		Admin	Jail RFP	ITB/RFP	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Admin	Janitorial Services RFP	ITB/RFP	Complete	High	\$ 31,140.00	\$ 35,808.00	\$ 35,808.00	\$ 4,668.00	-13%	0%
FY19	Yorkville		PW	Public Works Radio Purchase	ITB/RFP	Open	High	\$ 30,000.00	\$ 16,315.00	\$ 16,315.00	\$ (13,685.00)	84%	0%
FY19	Yorkville		PR	Research Park & Rec Catalog RFP	ITB/RFP	Open	High	\$ 55,000.00	\$ 23,820.00	\$ -	\$ (31,180.00)	131%	0%
FY19	Yorkville		PR	Sports Uniform ITB	ITB/RFP	Open	High	\$ 50,000.00	\$ 26,747.10	\$ -	\$ (23,252.90)	87%	0%
FY19	Yorkville		CD	UDO RFP	ITB/RFP	Open	Medium	\$ 50,000.00	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		PW	Barricades	Quotes	Open	Low	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		BD	Building Department Scanning Project	Quotes	On Hold	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	PW	Calcium Chloride Storage Container and Liquid Purchase	Quotes	Complete	Medium	\$ 13,800.00	\$ 7,600.00	\$ 7,921.99	\$ (6,200.00)	82%	-4%
FY19	Yorkville		Finance	Computer Replacement Program - Monitor Quote	Quotes	Open	Low	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		Admin	Dry Erase Boards	Quotes	Closed	Low	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	PW	FCC License	Quotes	Complete	Low	\$ -	\$ 900.00	\$ 900.00	\$ 900.00	-100%	0%
FY19	Yorkville		CD	Fox Industrial Park Sign Quotes	Quotes	Open	Low	\$ 14,905.43	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Admin	Furniture	Quotes	Complete	High	\$ -	\$ 1,600.00	\$ 1,360.00	\$ 1,600.00	-100%	18%
FY19	Yorkville		PD	Metronet	Quotes	Open	Low	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	PW	Naturalized Basin Maintenance Quotes	Quotes	Complete	Low	\$ 5,000.00	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Admin	Office Supply	Quotes	Complete	Medium	\$ 30,700.00	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville		PD	Pole Mounted Speed Signs	Quotes	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Admin	Fuel Card Program	State Program	Complete	High	\$ 147,061.00	\$ -	\$ -	\$ -	0%	0%
FY19	Yorkville	FY19	Admin	ACE Hardware Analysis	Research	Complete	Medium						
FY19	Yorkville		Admin	Community Solar Program	Research	Open	Low						
FY19	Yorkville		Admin	Contract Tracking Spreadsheet	Research	Open	Low						
FY19	Yorkville		CD	GIS Consortium	Research	Open	Low						
FY19	Yorkville		Admin	JOC Update	Research	Open	Low						
FY19	Yorkville		Admin	Kiosks	Research	Open	Low						
FY19	Yorkville		PW	LED Street Lighting	Research	Open	Low						
FY19	Yorkville		PD	PD Equipment Surplus	Research	Open	Low						
FY19	Yorkville		Admin	Purchasing Policy/Code	Research	Open	High						
FY19	Yorkville		PW	Vehicle Maintenance Program	Research	Open	High						
FY19	Yorkville	FY19	Admin	Vendor Analysis – Hardware/Tools/Supplies	Research	Complete	Low						
FY19	Oswego		Finance	Azavar	Contract	Complete	High	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Police	Bi-Directional Amplifer	Contract	Complete	Low	\$ 24,000.00	\$ 18,401.00	\$ 16,161.00	\$ (5,599.00)	30%	14%
FY19	Oswego		Police	Mats	Contract	Complete	Low	\$ -	\$ -	\$ 9,995.00	\$ -	0%	0%
FY19	Oswego		Public Works	Layne PSA	Contract	Complete	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Com. Dev.	Manhole Artist RFP	ITB/RFP	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Com. Dev.	Wine of the Fox Distributor	ITB/RFP	Open	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Police	Building Signs (Interior/Exterior)	ITB/RFP	Complete	Medium	\$ 25,000.00	\$ 45,182.00	\$ 45,555.00	\$ 20,182.00	-45%	-1%
FY19	Oswego		Public Works	Pavement Markings	ITB/RFP	Complete	Low	\$ 92,457.00	\$ 99,336.58	\$ 82,355.95	\$ 6,879.58	-7%	21%
FY19	Oswego		Public Works	Snow Removal Services	ITB/RFP	Complete	High	\$ 215,328.00	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Public Works	Street Patching	ITB/RFP	Complete	Medium	\$ 75,000.00	\$ 41,635.45	\$ 46,314.46	\$ (33,364.55)	80%	-10%
FY19	Oswego		Public Works	Water Meter Replacement	ITB/RFP	Complete	Medium	\$ 5,991,000.00	\$ 1,674,039.00	\$ -	\$ -	0%	0%
FY19	Oswego		Police	CSO Vehicle	Purchase	Complete	Low	\$ 27,825.00	\$ 25,503.00	\$ 25,503.00	\$ (2,322.00)	9%	0%
FY19	Oswego		Public Works	Bulk Fuel Purchase	Purchase	Complete	High	\$ 166,942.00	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Police	Moving Truck	Quotes	Complete	Low	\$ 250.00	\$ 640.00	\$ 640.00	\$ 390.00	-61%	0%
FY19	Oswego		Police	Speed Trailer	Quotes	Complete	Low	\$ 20,000.00	\$ 19,550.00	\$ 19,550.00	\$ (450.00)	2%	0%
FY19	Oswego		Village	Office Supply Vendor	Quotes	Complete	Medium	\$ -	\$ -	\$ -	\$ -	0%	0%
FY19	Oswego		Public Works	ADS Contract	Research	Complete	High						
FY19	Oswego		Human Resources	Audiometric Testing	Research	Open	Low						
FY19	Oswego		Com. Dev.	Equipment Rental Agreement	Research	Complete	Low						
FY19	Oswego		Public Works	Fleet Best Practices	Research	Open	High						
FY19	Oswego		Public Works	General Trades	Research	Open	High						
FY19	Oswego		Human Resources	Insurance Consultant	Research	Open	Low						
FY19	Oswego		Police	Old PD Furniture	Research	Open	High						
FY19	Oswego		Village	Procurement Process	Research	Open	High						
FY19	Oswego		Com. Dev.	Promotional Purchasing Program	Research	Open	Low						
FY19	Oswego		Administration	Property Registration Vendor	Research	Complete	Low						
FY19	Oswego		Village	Purchasing Code	Research	Open	High						
FY19	Oswego		Village	Purchasing Policy & Procedures Manual	Research	Open	High						
FY19	Oswego		Village	Solar Energy Savings	Research	Open	Low						
FY19	Oswego		Public Works	Strand & Associates Contract	Research	Open	Medium						
FY19	Oswego		Village	Surplus	Research	Complete	High						

TOTAL SAVINGS \$ (79,733.87) 171% 37%

FISCAL YEAR 2020 - CHARGEBACK MATRIX			Total Salary & Benefit Cost	Percentage of Time Spent			Allocated Cost			Administrative Chargebacks			
				Utility %	C-TIF	D-TIF	Utility Billing	C-TIF	D-TIF	73.53%	26.47%	Water	Sewer
BEHLAND	JORI	Office Assistant	76,398	30.00%	0.00%	0.00%	22,919	-	-	16,854	6,066	-	-
OLSEM	BONNIE	Admin Secretary	91,653	60.00%	0.00%	0.00%	54,992	-	-	40,438	14,554	-	-
OLSON	BART	City Administrator	244,253	10.00%	2.00%	8.00%	24,425	4,885	19,540	17,961	6,464	4,885	19,540
WILLRETT	ERIN	Assistant City Admin	174,696	0.00%	0.00%	2.00%	-	-	3,494	-	-	-	3,494
FREDRICKSON	ROB	Finance Director	176,287	20.00%	0.00%	0.00%	35,257	-	-	25,926	9,331	-	-
SIMMONS	AMY	Accounting Clerk	114,935	15.00%	0.00%	0.00%	17,240	-	-	12,678	4,563	-	-
WRIGHT	RACHEL	Senior Accounting Clerk	129,868	5.00%	0.00%	0.00%	6,493	-	-	4,775	1,719	-	-
DHUSE	ERIC	Director of Public Works	61,981	0.00%	0.00%	2.00%	-	-	1,240	-	-	-	1,240
BARKSDALE-NOBLE	KRYSTI	Community Development Direc	200,849	0.00%	2.00%	2.50%	-	4,017	5,021	-	-	4,017	5,021
ENGBERG	JASON	Senior Planner	118,049	0.00%	2.00%	2.50%	-	2,361	2,951	-	-	2,361	2,951
							161,328	11,263	32,246	\$ 118,631	\$ 42,696	\$ 11,263	\$ 32,246

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 2020

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 a bi-annual internet survey, 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 February or March.
- After submittal, 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 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 2020 Budget Calendar

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Preliminary Budget Meetings										
Fiscal Year 2018 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 26 th										
City Council Budget Deliberations										
Budget Adoption - April 9 th										

UNITED CITY OF YORKVILLE
FISCAL YEAR 2020

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 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 2021 – 2024. 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
	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
Special Revenue	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; Community Development
	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 2020

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 2018 tax levy year is \$519,303,500. 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 \$44,789,927. At the beginning of fiscal year 2020, the City had \$5,000,000 in outstanding total principal that is applicable to the debt limit and a debt limit ratio of 11.16%.

Total principal and interest outstanding (excluding developer commitments), at the beginning of fiscal year 2020, equals \$36,712,645 and is comprised as follows:

Total Principal & Interest Outstanding

	<u>Total</u>		<u>Principal</u>	<u>Interest</u>
Total GO Debt	5,042,389		4,420,000	622,389
Total ARS Debt	28,630,605		23,660,000	4,970,605
Total Debt Certs	656,288		580,000	76,288
Total IEPA	991,253		903,072	88,181
Note/Loan Payable	1,392,110		1,179,631	212,479
	36,712,645		30,742,703	5,969,942

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 \$1,930 at the beginning of fiscal year 2020.

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: \$1,296,653

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$1,304,800

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: \$306,508

Date of Issuance: July 8, 2015

Principal & Interest Outstanding: \$1,785,045

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: \$248,644

Date of Issuance: January 6, 2014

Principal & Interest Outstanding: \$1,697,438

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: \$1,616,801

Date of Issuance: August 1, 2006

Principal & Interest Outstanding: \$561,989

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: \$3,667,824

Date of Issuance: May 9, 2013

Principal & Interest Outstanding: \$4,480,400

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: \$809,101

Date of Issuance: July 2008

Principal & Interest Outstanding: \$746,442

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 5.83%, with the next adjustment scheduled to occur in December of 2023.

City-Wide Capital Fund (23)

Alternate Revenue Source Bond Series 2014A

Date of Maturity: December 1, 2033

Principal & Interest Paid-to-Date: \$1,311,549

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$4,756,700

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: \$225,800

Date of Issuance: May 10, 2017

Principal & Interest Outstanding: \$636,533

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: \$618,910

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$883,950

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.

Alternate Revenue Source Bond Series 2015A

Date of Maturity: December 1, 2034

Principal & Interest Paid-to-Date: \$851,873

Date of Issuance: July 8, 2015

Principal & Interest Outstanding: \$4,961,155

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.

SUMMARY OF OUTSTANDING DEBT ISSUES (continued)

Alternate Revenue Source Bond Series 2016

Date of Maturity: December 30, 2022 Principal & Interest Paid-to-Date: \$1,344,879
Date of Issuance: October 27, 2016 Principal & Interest Outstanding: \$5,280,200
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: \$1,459,197
Date of Issuance: November 9, 2006 Principal & Interest Outstanding: \$937,728
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: \$7,354,347
Date of Issuance: November 10, 2011 Principal & Interest Outstanding: \$7,961,318
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.

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

Date of Maturity: February 1, 2023 Principal & Interest Paid-to-Date: \$2,493,950
Date of Issuance: September 24, 2003 Principal & Interest Outstanding: \$656,288
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: \$2,072,015
Date of Issuance: November 23, 1999 Principal & Interest Outstanding: \$53,525
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.

Fiscal Year	Governmental Activities		Business-Type Activities		Debt Service Totals
	Principal	Interest	Principal	Interest	
2020	1,467,286	478,407	3,022,748	691,074	5,659,515
2021	1,538,583	433,999	3,034,898	571,851	5,579,331
2022	1,602,870	384,006	2,667,299	449,326	5,103,501
2023	1,450,968	331,945	2,601,090	351,787	4,735,790
2024	1,189,526	277,558	1,593,629	255,366	3,316,079
2025	1,236,958	230,171	1,647,562	191,932	3,306,623
2026	576,837	180,880	1,379,326	126,209	2,263,252
2027	592,051	158,765	223,538	69,755	1,044,109
2028	623,820	135,727	169,148	62,511	991,206
2029	613,064	109,518	176,502	55,745	954,829
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	\$13,009,833	\$2,968,473	\$17,732,870	\$3,001,469	\$36,712,645

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

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>
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
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
O/S Principal	\$ 475,000	\$ 3,945,000	\$ 1,215,000	\$ 1,365,202	\$ 3,794,798	\$ 570,853	\$ 800,000	\$ 1,235,000
Fund	Library D/S	Library D/S	Debt Service	Countryside TIF	Water	Veh & Equip	Water	Countryside TIF
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
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
Remaining Principal and Interest Payments								
FY 2020	72,613	724,400	323,550	159,115	442,285	77,890	147,750	50,715
FY 2021	95,238	731,850	322,750	157,580	438,020	77,890	150,250	50,715
FY 2022	91,675	748,550	328,900	158,586	440,814	77,890	151,350	50,715
FY 2023	88,113	759,200	329,600	158,057	439,343	77,890	147,300	50,715
FY 2024	109,550	757,200	-	158,691	441,109	77,890	148,250	50,715
FY 2025	104,800	759,200	-	157,792	438,608	77,890	139,050	50,715
FY 2026	-	-	-	83,975	233,425	77,890	-	280,715
FY 2027	-	-	-	83,023	230,777	77,890	-	276,515
FY 2028	-	-	-	83,341	231,659	77,890	-	277,115
FY 2029	-	-	-	83,553	232,247	45,435	-	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	\$ 561,989	\$ 4,480,400	\$ 1,304,800	\$ 1,784,870	\$ 4,961,330	\$ 746,445	\$ 883,950	\$ 1,697,438

Debt Service Summary (continued)

	Series 2016	Series 2003	IEPA Loan	Series 2011	Series 2004B	Series 2003A	Series 2014A	IEPA Loan	Loan Payable
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	\$ 4,900,000	\$ -	\$ 850,240	\$ 6,755,000	\$ -	\$ 580,000	\$ 3,595,000	\$ 52,832	\$ 608,778
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
Remaining Principal and Interest Payments									
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	\$ 5,280,200	\$ -	\$ 937,728	\$ 7,961,318	\$ -	\$ 656,288	\$ 4,756,699	\$ 53,525	\$ 645,665

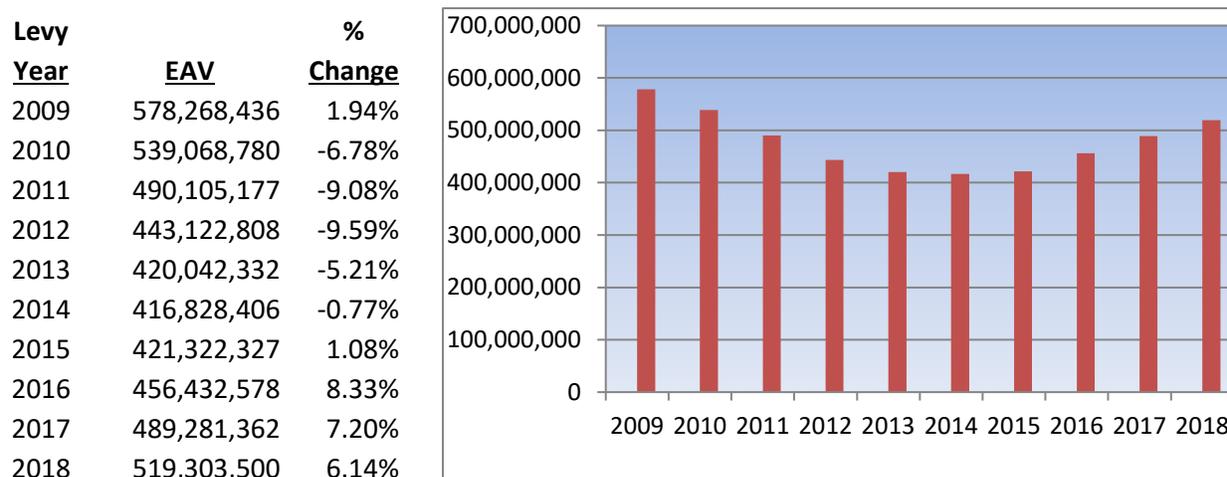
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UNITED CITY OF YORKVILLE
FISCAL YEAR 2020

Major Revenue Trend Analysis

PROPERTY TAXES

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



Over the last ten years the Equalized Assessed Valuation (EAV) for the United City of Yorkville has decreased at an average rate of 0.67%. 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%), 2017 (7.20%) and 2018 (6.14%); 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%) for the 2017 and 2018 levy years.

When developing the 2018 (Fiscal Year 2020) 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 \$76,000. As indicated by the table on the subsequent page, the pension fund will receive \$1,111,484 in Fiscal Year 2020, which is an increase of \$148,089 in comparison to what was extended last year. This increase in the contribution amount is due to several factors including: a shrinking amortization period; increases in nominal costs; and the actual investment return falling short of its assumed rate (5.43% actual v. 7.00% assumed). This will be the seventh consecutive year in which the City has either met or exceeded its actuarial determined contribution to the Yorkville Police Pension Fund.

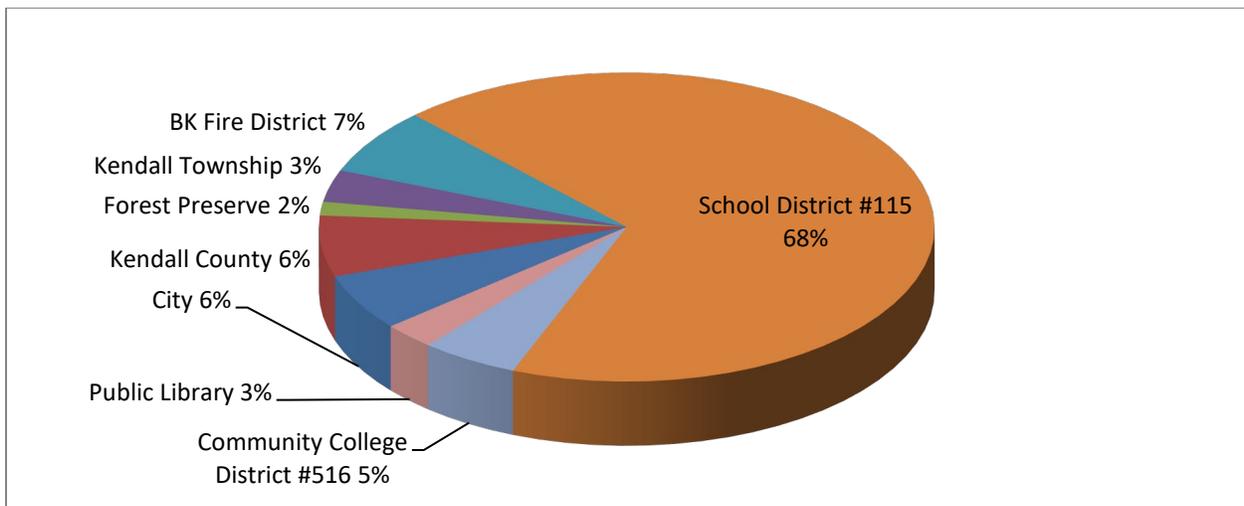
The 2018 levy year represents the third time that the property tax cap (i.e. PTELL) was applied to both the City and Library levies, which caps property tax increases at CPI (2.1% for 2018) or 5%, whichever is lower. In previous periods the Library’s levy was pegged to EAV rather than inflation, which 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. This year the Library will be extended \$704,769 for operations, which is a \$32,227 increase from the prior year’s extension. In aggregate, the combined City and Library levy will increase by \$112,998 (\$108,077 of which is subject to PTELL), which should result in the average homeowner’s property tax bill for the City and Library portions increasing by approximately \$20 over the previous year. All debt service remains fully abated in the 2018 levy.

Property Tax Levy for Fiscal Year 2020 Budget *

	2016	2017	2018	2018	2018
	<u>Levy Extension</u>	<u>Levy Extension</u>	<u>Levy Request</u>	<u>Levy Extension</u>	<u>Actual Rate</u>
Corporate	1,002,554	1,002,538	1,002,536	1,002,567	0.19306
Bonds & Interest	-	-	-	-	-
IMRF Pension	-	-	-	-	-
Police Protection	912,454	979,786	887,637	887,645	0.17093
Police Pension	966,222	963,395	1,111,484	1,111,517	0.21404
Audit	30,033	30,042	29,800	29,808	0.00574
Liability Insurance	40,029	40,023	40,000	40,038	0.00771
Social Security	150,029	150,014	150,000	150,027	0.02889
School Crossing Guard	-	-	20,000	20,045	0.00386
Unemployment Insurance	-	-	-	-	-
Subtotal City	3,101,321	3,165,798	3,241,457	3,241,648	0.62423
Library Operations	645,554	672,542	725,000	704,769	0.13573
Library Bonds & Interest	760,433	792,118	797,102	797,038	0.15350
Subtotal Library	1,405,987	1,464,660	1,522,102	1,501,807	0.28923
Total City (PTELL & Non-PTELL)	4,507,308	4,630,458	4,763,559	4,743,456	0.91346
less Bonds & Interest	760,433	792,118	797,102	797,038	0.15350
PTELL Totals	3,746,875	3,838,340	3,966,457	3,946,417	0.75996

* 2016 levy extension amounts were received in Fiscal Year 2018; 2017 levy extension amounts were received in Fiscal Year 2019; and 2018 levy extension amounts will be received in Fiscal Year 2020. Property taxes are typically received in seven installments between the months of May and November.

2018 Property Tax Percentage Breakdown (to be collected in Fiscal Year 2020)

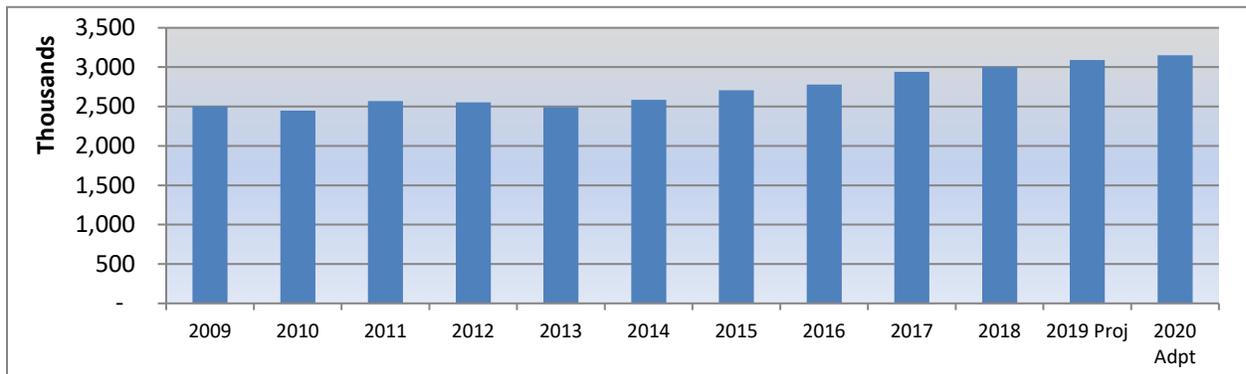


Source: Office of the Kendall County Clerk. Representative tax rates for other governmental units are from Bristol Township.

MUNICIPAL SALES TAX

Fiscal Year	Amount
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	3,002,133
2019 Projected	3,090,000
2020 Adopted	3,151,800

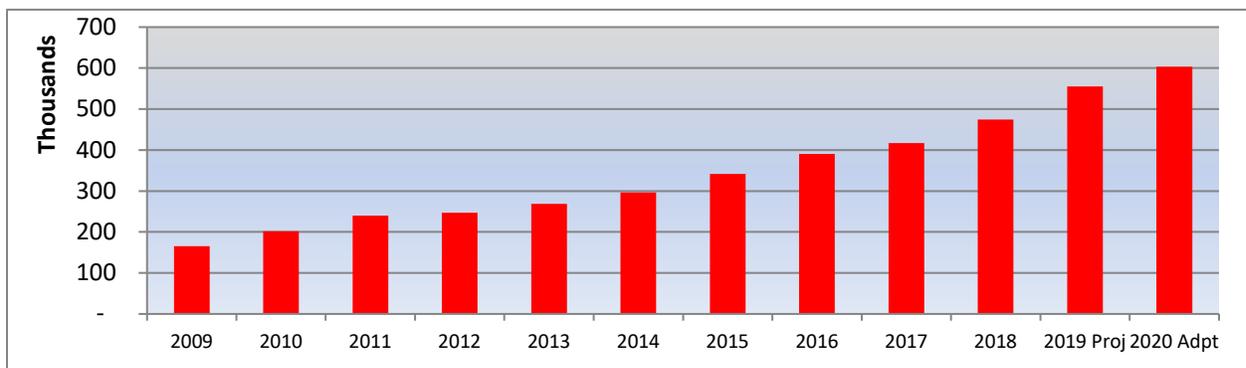
The United City of Yorkville receives 1% of the 6.25% State sales tax rate on general merchandise and 100% of the 1% State sales tax rate on qualifying food, drugs and medical appliances. Municipal sales tax is directly affected by economic conditions within the City and is also influenced by aggregate economic conditions in general. Sales tax is one of the largest sources of revenue for the General Fund, accounting for approximately 20% of total General Fund revenues for the FYE 2018. 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 five fiscal years, increasing an average of 3.8% per annum. For the FYE 2019 sales taxes are currently estimated to increase by 2.9% over the prior year.



LOCAL USE TAX

Fiscal Year	Amount
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	474,797
2019 Projected	555,000
2020 Adopted	602,966

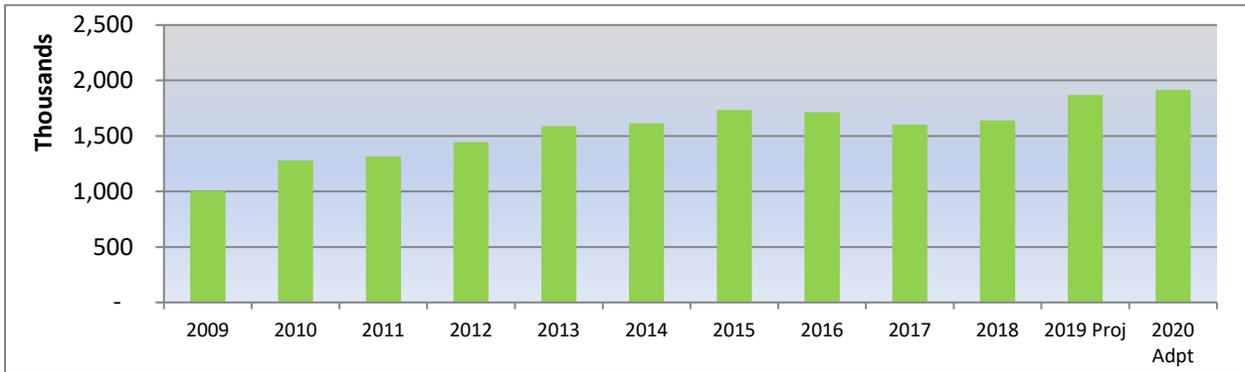
Use tax is a sales tax that is imposed on the privilege of using, in Illinois, any tangible personal property purchased out-of-state. If the seller does not collect at least 6.25% on general merchandise or 1% on qualifying food, drug and medical appliance purchases, the purchaser is responsible for the 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 12.14% per year since FY 2014. Projected revenues for FY 2019 are expected to increase by approximately 17% based on current revenue trends, the recent inclusion of internet sales and the increase in per capita pursuant to the results of the City's 2017 special census.



INCOME TAXES

Fiscal Year	Amount
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	1,640,291
2019 Projected	1,870,000
2020 Adopted	1,916,366

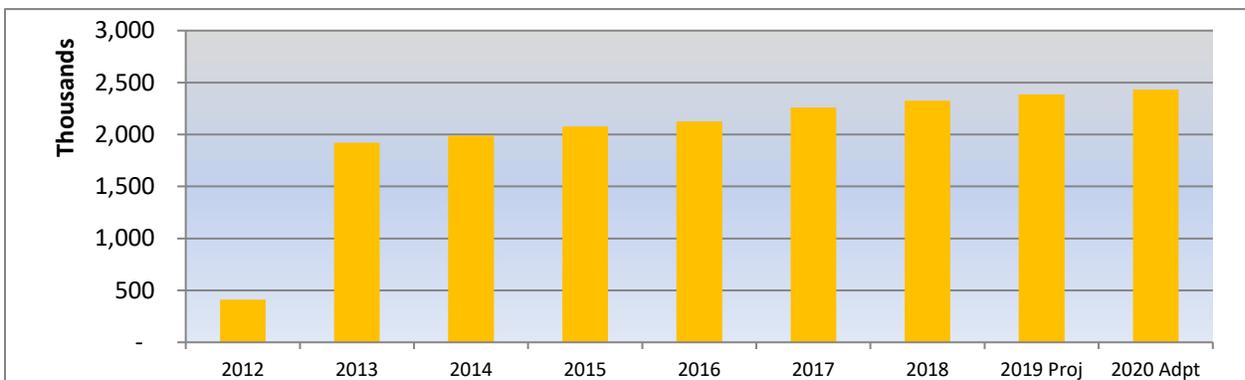
Income tax is based on average statewide income and is distributed on a per capita basis. Per the State budget for FY 2020, ~6% of total collections (5.757% individual & 6.50% corporate) are deposited in the Local Government Distributive Fund (LGDF) for distribution to counties and municipalities based 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; before rebounding in FY 2018. For the FYE 2019, income tax proceeds are expected to grow substantially (14%) as a result of the incremental per capita generated from the 2017 special census. Income tax proceeds are further expected to increase by another 2.5% in FY 2020, based on current IML trends.



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
2018	2,325,623
2019 Projected	2,385,000
2020 Adopted	2,432,700

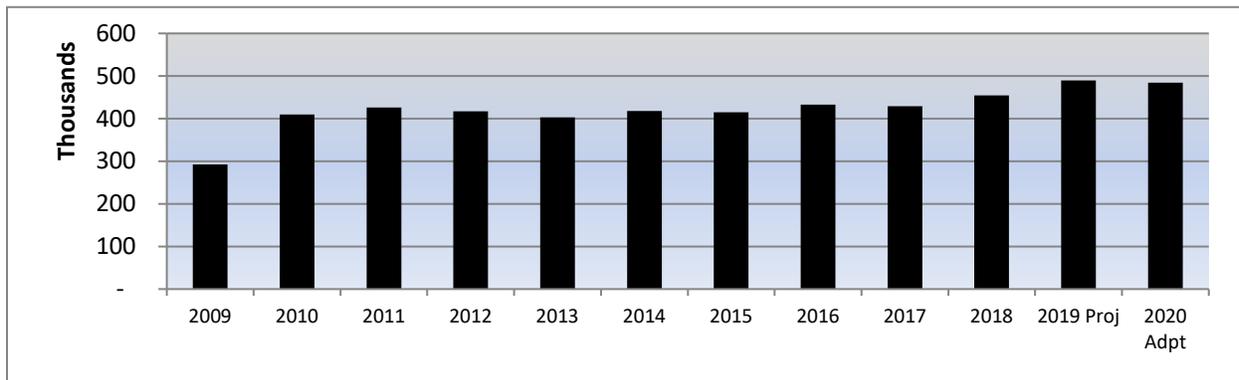
The City receives 1% of the 8.25% total Yorkville sales tax rate on general merchandise items only. Qualifying food, drugs and medical appliances are exempt from non-home rule sales tax. Like municipal sales tax, non-home rule (NHR) sales tax is directly affected by economic conditions within the City 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 a portion of the proceeds is transferred to the Sewer Fund for debt service, while the remainder is used by the General Fund for corporate purposes. Over the last five fiscal years, NHR sales tax has grown by an average of ~4% and is currently estimated to increase by another 2% in FY 2020. In FY 2018, the State imposed a 2% administration fee on local imposed sales tax proceeds, which was reduced to 1.5% in the 2019 fiscal year.



MOTOR FUEL TAXES

Fiscal Year	Amount
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	454,449
2019 Projected	489,817
2020 Adopted	484,084

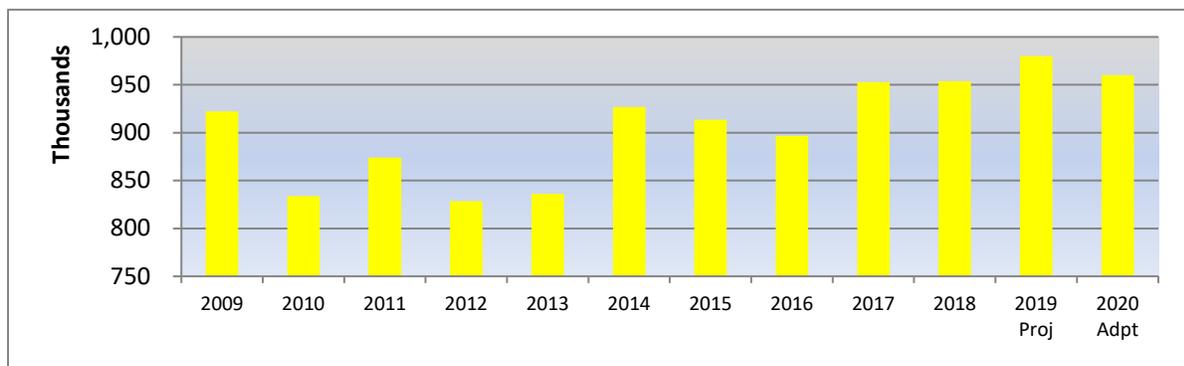
Motor fuel taxes (MFT) are State shared revenues that are distributed on a per capita basis and derived from taxes on gasoline and diesel fuels. Motor fuel taxes fluctuate based on vehicle use and gasoline consumption; and since FY 2009, have increased an average 4% per annum. After holding relatively steady for FY 2014 and FY 2015, motor fuel taxes increased by 4% for the FYE 2016. After a nominal decrease in FY 2017, MFT increased by another 6% in FY 2018. Current estimates show MFT increasing by ~8% in FY 2019, bolstered by additional per capita generated from the 2017 special census. For FY 2020, the IML is showing a slight projected decrease in MFT proceeds, of about 1%.



UTILITY TAXES

Fiscal Year	Amount
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	953,666
2019 Projected	980,000
2020 Adopted	960,000

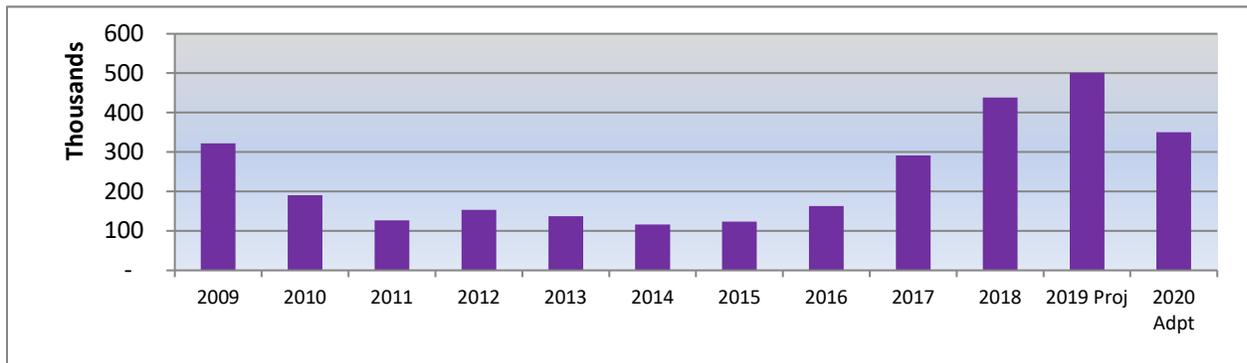
This revenue stream is comprised of both electric and natural gas utility taxes. This tax is collected by ComEd (electric) and Nicor (natural gas) and remitted to the City on either a quarterly (electric) or monthly (natural gas) basis. Over the last two fiscal periods, utility tax revenue has averaged approximately \$950,000 per year, although this number does fluctuate based on the severity of weather patterns. Fiscal Year 2019 projections are higher than usual, due to the frigid temperatures that occurred in January and February. For FY 2020, management remains conservative in its projections, which are based on historical trends and current revenue streams.



BUILDING PERMITS

Fiscal Year	Amount
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	438,320
2019 Projected	501,000
2020 Adopted	350,000

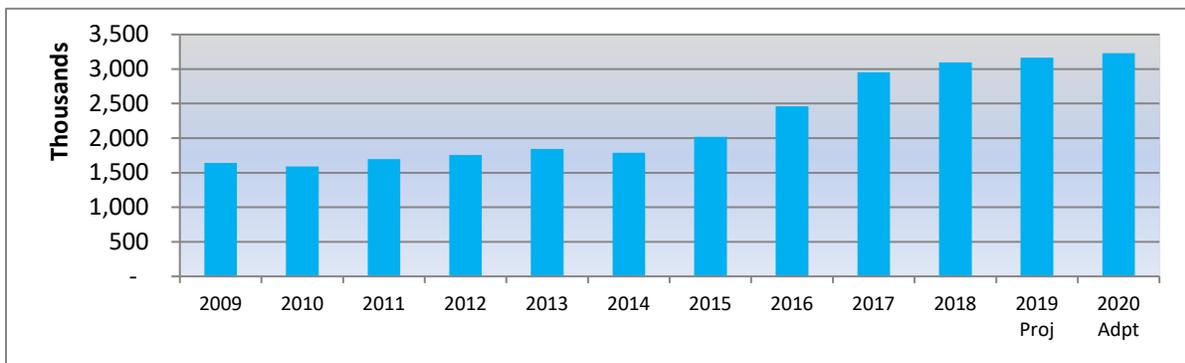
Building permits are one of the more volatile revenue streams in the General Fund, and tend to follow the aggregate economy as indicated by graph below. Since Fiscal Year 2012 the City has used building permit revenue to cover Building Department personnel and other related costs (part of the Community 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 has once again picked-up momentum in the City, as permit revenues have increased by an average of 65% over the last two completed fiscal years.



WATER SALES

Fiscal Year	Amount
2009	1,640,023
2010	1,591,745
2011	1,698,753
2012	1,755,339
2013	1,843,103
2014	1,789,296
2015	2,019,810
2016	2,463,058
2017	2,952,074
2018	3,094,564
2019 Projected	3,165,000
2020 Adopted	3,228,300

Revenues generated from the usage of water is used to fund operational activities, capital improvements and debt service within the City's Water Fund. Over the last ten fiscal years, water sale revenues have increased by an average of ~9%; due to a mixture of increased commercial development, new housing starts and rate increases. Water customers are billed bi-monthly for water used at the current base rate of \$17 up to 350 cubic feet, with an additional \$4.30 charged for each 100 cubic feet used thereafter. Water rates will remain unchanged heading into FY 2020, as revenues are estimated to increase approximately 2% as a result of new homes being built and continued commercial development.



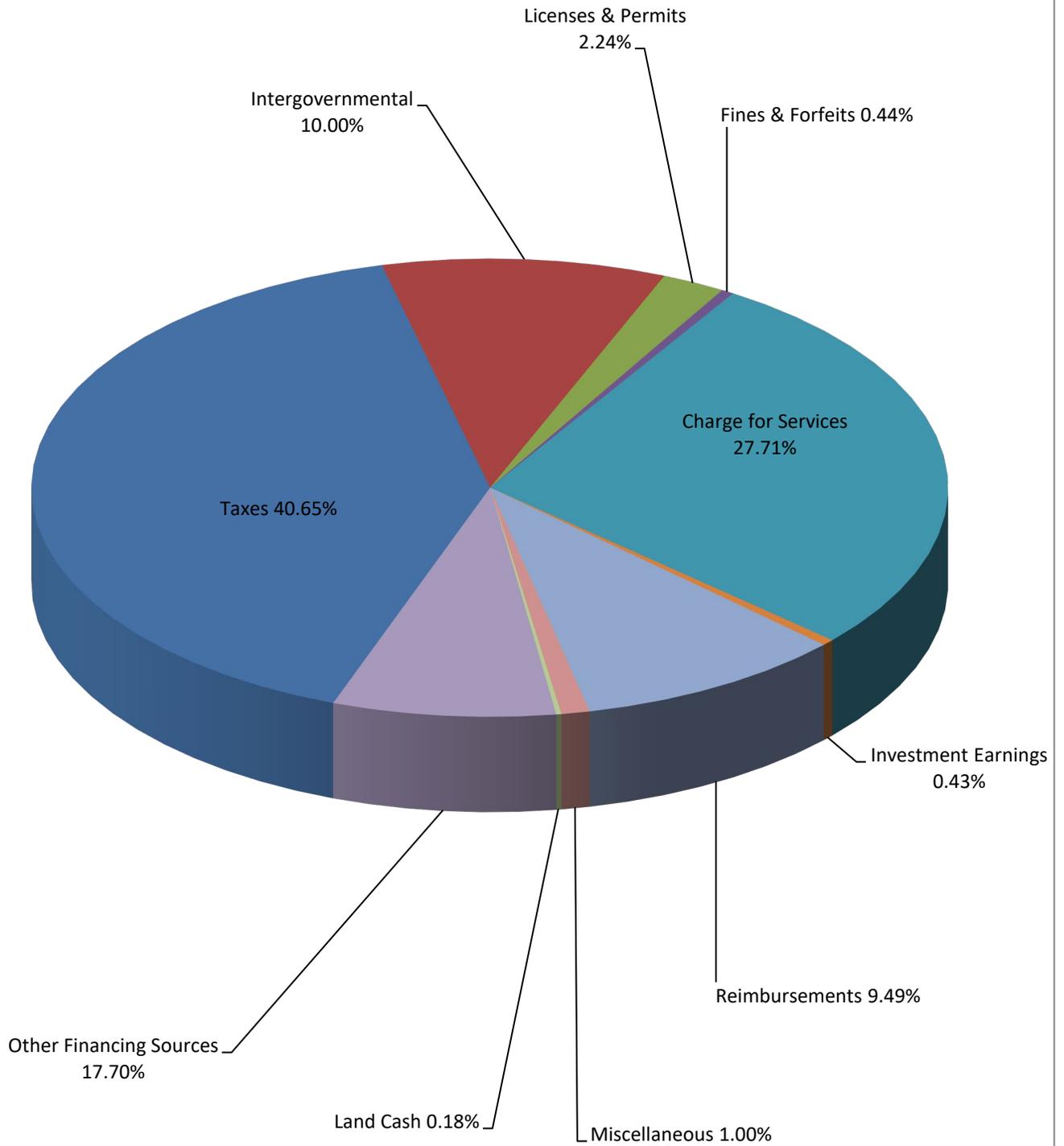
BUDGET OVERVIEW

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United City of Yorkville
Revenues by Category
Fiscal Year 2020

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>	11,388,715	2,703,232	413,500	125,400	1,616,211	80,000	75,000	20,000	-	47,180	16,469,238
<u>Special Revenue Funds</u>											
Motor Fuel Tax	-	525,084	-	-	-	9,820	-	-	-	-	534,904
Parks and Recreation	-	-	-	-	632,000	1,500	-	200,500	-	1,410,988	2,244,988
Land Cash	-	-	-	-	-	-	-	-	58,435	-	58,435
Countryside TIF	232,318	-	-	-	-	-	-	-	-	-	232,318
Downtown TIF	80,000	-	-	-	-	-	-	-	-	-	80,000
Downtown TIF II	-	-	-	-	-	-	-	-	-	-	-
Fox Hill SSA	13,381	-	-	-	-	-	-	-	-	-	13,381
Sunflower SSA	18,140	-	-	-	-	-	-	-	-	-	18,140
	-	-	-	-	-	-	-	-	-	-	-
<u>Debt Service Fund</u>	-	-	4,646	-	-	-	-	-	-	319,379	324,025
<u>Capital Project Funds</u>											
Vehicle & Equipment	-	-	109,500	8,650	40,112	850	-	2,000	-	-	161,112
City-Wide Capital	-	-	152,180	-	746,500	7,500	3,013,849	2,000	-	-	3,922,029
<u>Enterprise Funds</u>											
Water	-	-	-	-	4,401,300	23,851	-	95,999	-	178,781	4,699,931
Sewer	-	-	-	-	1,567,500	7,149	-	-	-	575,030	2,149,679
<u>Library Funds</u>											
Library Operations	1,492,248	25,250	-	8,500	11,750	10,000	-	4,000	-	25,003	1,576,751
Library Capital	-	-	50,000	-	-	100	-	-	-	-	50,100
TOTAL REVENUES	13,224,802	3,253,566	729,826	142,550	9,015,373	140,770	3,088,849	324,499	58,435	2,556,361	32,535,031

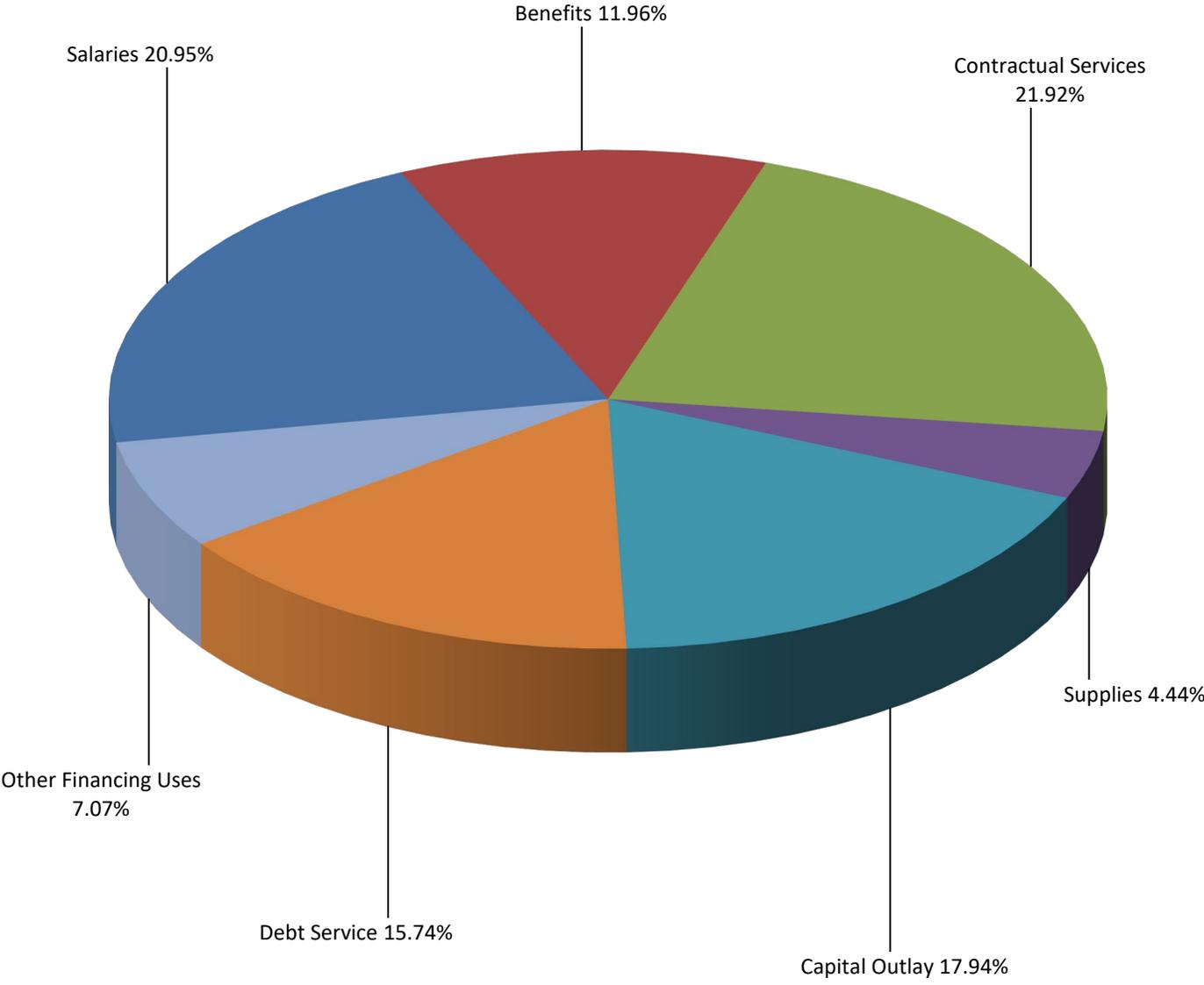
**United City of Yorkville
Revenues by Category
Fiscal Year 2020**



United City of Yorkville
Expenditures by Category
Fiscal Year 2020

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Developer Commitments	Debt Service	Other Financing Uses	Fund Total
<u>General Fund</u>	5,206,755	3,273,617	5,193,468	464,998	-	-	-	2,330,400	16,469,238
<u>Special Revenue Funds</u>									
Motor Fuel Tax	-	-	-	-	718,788	-	-	-	718,788
Parks and Recreation	1,103,861	448,232	301,682	489,630	-	-	-	-	2,343,405
Land Cash	-	-	4,850	-	100,000	-	-	-	104,850
Countryside TIF	-	-	713,963	-	-	-	209,845	-	923,808
Downtown TIF	-	-	93,246	-	114,988	-	218,250	-	426,484
Downtown TIF II	-	-	35,000	-	-	-	-	-	35,000
Fox Hill SSA	-	-	30,977	-	-	-	-	-	30,977
Sunflower SSA	-	-	13,977	-	-	-	-	-	13,977
<u>Debt Service Fund</u>	-	-	475	-	-	-	323,550	-	324,025
<u>Capital Project Funds</u>									
Vehicle & Equipment	-	-	14,500	16,080	117,000	-	77,890	-	225,470
City-Wide Capital	-	-	334,795	82,000	3,657,339	-	322,188	152,086	4,548,408
<u>Enterprise Funds</u>									
Water	519,935	263,064	804,218	393,281	1,428,146	-	2,361,500	-	5,770,144
Sewer	270,946	164,060	232,677	62,650	350,861	30,721	1,352,307	73,875	2,538,097
<u>Library Funds</u>									
Library Operations	474,394	175,658	149,080	24,200	-	-	797,013	-	1,620,345
Library Capital	-	-	3,500	72,000	-	-	-	-	75,500
TOTAL EXPENDITURES	7,575,891	4,324,631	7,926,408	1,604,839	6,487,122	30,721	5,662,543	2,556,361	36,168,516

United City of Yorkville
Expenditures by Category
Fiscal Year 2020



United City of Yorkville
Fund Balance History
Fiscal Years 2017 - 2020

FUND	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
<u>General Fund</u>	6,214,089	6,496,373	5,468,778	6,496,572	6,496,572
<u>Special Revenue Funds</u>					
Motor Fuel Tax	792,224	698,493	428,536	630,127	446,243
Parks and Recreation	445,875	473,852	312,946	415,872	317,455
Land Cash	250,318	(278,204)	62,362	206,160	159,745
Countryside TIF	(495,754)	(459,819)	(1,077,343)	(423,969)	(1,115,459)
Downtown TIF	97,556	(681,305)	(1,194,280)	(973,703)	(1,320,187)
Downtown TIF II	-	-	(10,000)	(10,000)	(45,000)
Fox Hill SSA	14,742	6,556	9,954	11,102	(6,494)
Sunflower SSA	(15,774)	(21,251)	(28,236)	(24,447)	(20,284)
<u>Debt Service Fund</u>	-	-	-	-	-
<u>Capital Project Funds</u>					
Vehicle & Equipment	270,407	357,246	263,801	382,789	318,431
City-Wide Capital	1,355,530	388,897	(30,817)	554,722	(71,657)
<u>Enterprise Funds *</u>					
Water	2,826,144	2,584,259	1,952,155	3,480,726	2,410,513
Sewer	1,378,030	1,411,053	705,765	1,072,996	684,578
<u>Library Fund</u>					
Library Operations	489,057	510,355	474,039	514,719	471,125
Library Capital	19,904	58,443	31,274	93,593	68,193
Totals	13,642,348	11,544,948	7,368,934	12,427,259	8,793,774

* Fund Balance Equivalency

United City of Yorkville
Revenue Budget Summary - All Funds
Fiscal Years 2017 - 2020

FUND	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
<u>General Fund</u>	15,010,788	15,502,203	15,642,962	16,281,304	16,469,238
<u>Special Revenue Funds</u>					
Motor Fuel Tax	508,122	504,253	535,817	552,422	534,904
Parks and Recreation	1,787,614	1,997,807	2,123,014	2,160,021	2,244,988
Land Cash	130,863	135,200	714,113	868,659	58,435
Countryside TIF	215,360	198,294	246,261	198,918	232,318
Downtown TIF	68,763	876,186	80,000	78,417	80,000
Fox Hill SSA	29,263	9,366	13,381	13,381	13,381
Sunflower SSA	20,456	13,480	15,637	15,639	18,140
<u>Debt Service Fund</u>	321,064	321,275	324,725	324,725	324,025
<u>Capital Project Funds</u>					
Vehicle & Equipment	637,389	441,978	370,502	447,731	161,112
City-Wide Capital	1,726,285	2,799,288	2,503,302	3,022,486	3,922,029
<u>Enterprise Funds</u>					
Water	10,551,626	4,868,202	4,538,518	4,835,105	4,699,931
Sewer	2,538,383	2,849,832	2,416,491	2,403,926	2,149,679
<u>Library Funds</u>					
Library Operations	1,443,490	1,479,794	1,536,635	1,546,633	1,576,751
Library Capital	53,792	100,537	43,210	110,150	50,100
TOTAL REVENUES	35,043,258	32,097,695	31,104,568	32,859,517	32,535,031

United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2017 - 2020

FUND	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
<u>General Fund</u>	14,488,405	15,219,914	16,395,796	16,281,105	16,469,238
<u>Special Revenue Funds</u>					
Motor Fuel Tax	599,121	597,982	691,787	620,788	718,788
Parks and Recreation	1,842,499	1,969,832	2,228,508	2,218,001	2,343,405
Land Cash	92,865	663,720	435,000	384,295	104,850
Fox Industrial TIF	-	-	-	-	-
Countryside TIF	161,167	162,360	863,107	163,068	923,808
Downtown TIF	224,910	1,655,046	514,996	370,815	426,484
Downtown TIF II	-	-	10,000	10,000	35,000
Fox Hill SSA	10,741	17,552	8,835	8,835	30,977
Sunflower SSA	5,057	18,957	18,835	18,835	13,977
<u>Debt Service Fund</u>	321,064	321,275	324,725	324,725	324,025
<u>Capital Project Funds</u>					
Vehicle & Equipment	368,822	355,138	418,145	422,188	225,470
City-Wide Capital	3,374,664	3,765,921	2,941,878	2,856,661	4,548,408
<u>Enterprise Funds</u>					
Water	12,921,770	5,110,084	4,883,871	3,938,638	5,770,144
Sewer	2,731,226	2,816,811	3,050,254	2,741,983	2,538,097
<u>Library Fund</u>					
Library Operations	1,453,791	1,458,497	1,547,989	1,542,269	1,620,345
Library Capital	48,695	61,999	52,100	75,000	75,500
TOTAL EXPENDITURES	38,644,797	34,195,088	34,385,826	31,977,206	36,168,516

United City of Yorkville
Fiscal Year 2020 Budget
Fund Balance Summary

FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	6,496,572	16,469,238	16,469,238	-	6,496,572
<u>Special Revenue Funds</u>					
Motor Fuel Tax	630,127	534,904	718,788	(183,884)	446,243
Parks and Recreation	415,872	2,244,988	2,343,405	(98,417)	317,455
Land Cash	206,160	58,435	104,850	(46,415)	159,745
Countryside TIF	(423,969)	232,318	923,808	(691,490)	(1,115,459)
Downtown TIF	(973,703)	80,000	426,484	(346,484)	(1,320,187)
Downtown TIF II	(10,000)	-	35,000	(35,000)	(45,000)
Fox Hill SSA	11,102	13,381	30,977	(17,596)	(6,494)
Sunflower SSA	(24,447)	18,140	13,977	4,163	(20,284)
<u>Debt Service Fund</u>	-	324,025	324,025	-	-
<u>Capital Project Funds</u>					
Vehicle & Equipment	382,789	161,112	225,470	(64,358)	318,431
City-Wide Capital	554,722	3,922,029	4,548,408	(626,379)	(71,657)
<u>Enterprise Funds</u>					
Water	3,480,726	4,699,931	5,770,144	(1,070,213)	2,410,513
Sewer	1,072,996	2,149,679	2,538,097	(388,418)	684,578
<u>Library Fund</u>					
Library Operations	514,719	1,576,751	1,620,345	(43,594)	471,125
Library Capital	93,593	50,100	75,500	(25,400)	68,193
Totals	12,427,259	32,535,031	36,168,516	(3,633,485)	8,793,774

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 seven budgeted departments in the General Fund:

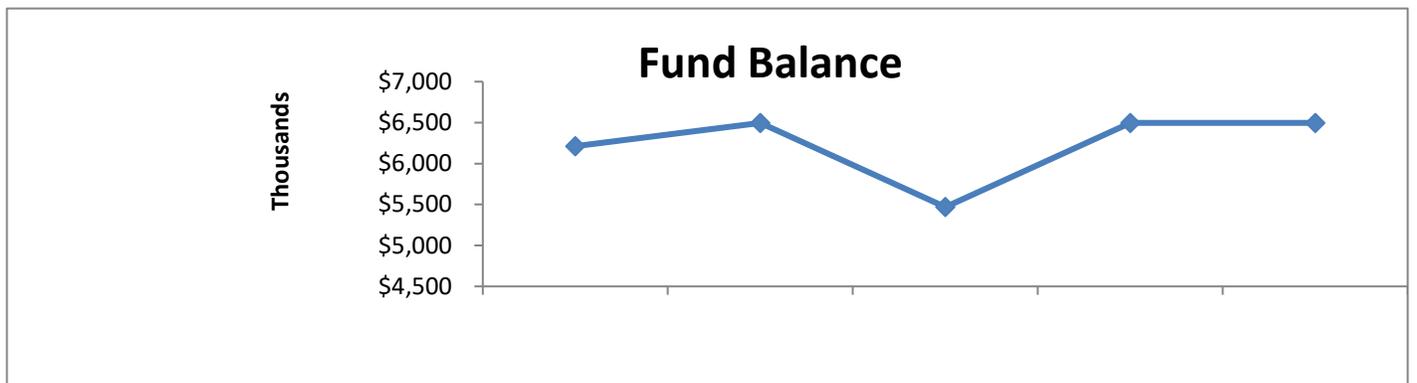
- Administration (110)
- Finance (120)
- Police (210)
- Community Development (220)
- Public Works – Streets (410)
- Public Works – Sanitation (540)
- Administrative Services (640)

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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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Taxes	10,736,464	10,962,693	11,014,213	11,240,608	11,388,715
Intergovernmental	2,235,395	2,296,435	2,512,487	2,608,659	2,703,232
Licenses & Permits	315,862	364,499	336,000	539,500	413,500
Fines & Forfeits	140,250	123,617	130,400	117,400	125,400
Charges for Service	1,465,678	1,508,994	1,535,112	1,585,887	1,616,211
Investment Earnings	21,197	49,018	20,000	80,000	80,000
Reimbursements	66,449	85,579	55,000	54,000	75,000
Miscellaneous	19,848	19,243	21,750	25,250	20,000
Other Financing Sources	9,645	92,125	18,000	30,000	47,180
Total Revenue	15,010,788	15,502,203	15,642,962	16,281,304	16,469,238
Expenditures					
Salaries	4,212,964	4,522,164	4,901,639	4,782,655	5,206,755
Benefits	2,635,062	2,905,833	3,056,457	2,923,040	3,273,617
Contractual Services	4,793,382	4,765,498	5,046,691	5,213,855	5,193,468
Supplies	197,932	246,655	346,098	322,338	464,998
Other Financing Uses	2,649,065	2,779,764	3,044,911	3,039,217	2,330,400
Total Expenditures	14,488,405	15,219,914	16,395,796	16,281,105	16,469,238
Surplus (Deficit)	522,383	282,289	(752,834)	199	-
Ending Fund Balance	6,214,089	6,496,373	5,468,778	6,496,572	6,496,572
	42.9%	42.7%	33.4%	39.9%	39.4%



United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Taxes						
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,206,925	2,129,984	2,191,279	2,191,159	2,119,323
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	817,490	963,908	958,544	958,476	1,105,927
	<i>TBD annually by Actuarial Valuation</i>					
01-000-40-00-4030	MUNICIPAL SALES TAX	2,940,976	3,002,133	3,009,475	3,090,000	3,151,800
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,259,787	2,325,623	2,339,575	2,385,000	2,432,700
01-000-40-00-4040	ELECTRIC UTILITY TAX	710,892	702,111	695,000	720,000	710,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	241,699	251,555	240,000	260,000	250,000
01-000-40-00-4043	EXCISE TAX	359,947	334,595	325,000	325,000	313,625
	<i>Formerly Telecommunications Tax</i>					
01-000-40-00-4044	TELEPHONE UTILITY TAX	8,340	8,340	8,340	8,340	8,340
01-000-40-00-4045	CABLE FRANCHISE FEES	294,275	290,669	290,000	290,000	290,000
01-000-40-00-4050	HOTEL TAX	72,407	79,602	80,000	80,000	80,000
	<i>90% Rebated to Aurora Chamber of Commerce</i>					
01-000-40-00-4055	VIDEO GAMING TAX	100,457	119,733	110,000	140,000	140,000
01-000-40-00-4060	AMUSEMENT TAX	200,284	199,974	200,000	210,000	205,000
01-000-40-00-4065	ADMISSIONS TAX	122,007	130,766	120,000	148,133	140,000
	<i>100% Rebated</i>					
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	359,093	374,631	408,000	375,000	382,500
	<i>100% Rebated</i>					
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	15,992	24,663	15,000	35,000	35,000
	<i>100% Rebated</i>					
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	12,071	9,865	11,000	10,000	10,000
	<i>100% Rebated</i>					
01-000-40-00-4075	AUTO RENTAL TAX	13,822	14,541	13,000	14,500	14,500
	Total: Taxes	\$10,736,464	\$10,962,693	\$11,014,213	\$11,240,608	\$11,388,715
Intergovernmental						
01-000-41-00-4100	STATE INCOME TAX	1,602,410	1,640,291	1,822,308	1,870,000	1,916,366
01-000-41-00-4105	LOCAL USE TAX	417,212	474,797	500,279	555,000	602,966
01-000-41-00-4110	ROAD & BRIDGE TAX	145,522	131,612	135,000	128,668	130,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	17,845	14,932	17,000	17,000	17,000
01-000-41-00-4160	FEDERAL GRANTS	16,810	11,716	16,000	16,000	15,000
	<i>HIDTA Reimbursements</i>					
	<i>Vest Grant Reimbursements</i>					
01-000-41-00-4168	TRAFFIC SIGNAL MAINTENANCE	31,606	22,201	21,000	18,695	21,000
01-000-41-00-4170	STATE GRANTS	3,000	-	-	2,413	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	990	886	900	883	900
	<i>Pull Tab & Jar Games</i>					
	Total: Intergovernmental	\$2,235,395	\$2,296,435	\$2,512,487	\$2,608,659	\$2,703,232

United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2019					FY 2020
		FY 2017 Actual	FY 2018 Actual	Adopted Budget	FY 2019 Projected	Adopted Budget	Adopted Budget
Licenses & Permits							
01-000-42-00-4200	LIQUOR LICENSE	52,852	56,465	56,000	56,000	56,000	
01-000-42-00-4205	OTHER LICENSES & PERMITS	6,795	9,472	5,000	7,500	7,500	
01-000-42-00-4210	BUILDING PERMITS	256,215	298,562	275,000	476,000	350,000	
	Total: Licenses & Permits	\$315,862	\$364,499	\$336,000	\$539,500	\$413,500	
Fines & Forfeits							
01-000-43-00-4310	CIRCUIT COURT FINES	41,512	44,597	45,000	45,000	45,000	
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	33,512	27,250	30,000	27,000	30,000	
01-000-43-00-4323	OFFENDER REGISTRATION	420	695	400	400	400	
01-000-43-00-4325	POLICE TOWS	64,806	51,075	55,000	45,000	50,000	
	Total: Fines & Forfeits	\$140,250	\$123,617	\$130,400	\$117,400	\$125,400	
Charges for Services							
01-000-44-00-4400	GARBAGE SURCHARGE	1,284,044	1,135,035	1,157,225	1,195,000	1,224,875	
01-000-44-00-4405	UB COLLECTION FEES	158,062	163,782	160,000	175,000	165,000	
01-000-44-00-4407	LATE PENALTIES - GARBAGE	22,772	21,213	23,000	21,000	21,000	
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	-	188,064	194,387	194,387	204,836	
	<i>Chargeback from Water, Sewer & TIF Funds</i>						
01-000-44-00-4474	POLICE SPECIAL DETAIL	800	900	500	500	500	
	<i>Cancels out with Special Detail in Admin Srvc</i>						
	Total: Charges for Services	\$1,465,678	\$1,508,994	\$1,535,112	\$1,585,887	\$1,616,211	
Investment Earnings							
01-000-45-00-4500	INVESTMENT EARNINGS	21,197	40,479	20,000	80,000	80,000	
01-000-45-00-4550	GAIN ON INVESTMENT	-	8,539	-	-	-	
	Total: Investment Earnings	\$21,197	\$49,018	\$20,000	\$80,000	\$80,000	
Reimbursements							
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	6,684	1,154	25,000	1,000	25,000	
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	9,213	11,582	5,000	3,000	10,000	
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	33,163	35,217	20,000	35,000	35,000	
01-000-46-00-4690	REIMB - MISCELLANEOUS	17,389	37,626	5,000	15,000	5,000	
	<i>Fingerprinting, Postage, FOIA, Accident Reports, Subpoena Fees, etc.</i>						
	Total: Reimbursements	\$66,449	\$85,579	\$55,000	\$54,000	\$75,000	
Miscellaneous							
01-000-48-00-4820	RENTAL INCOME	7,285	7,100	6,750	7,000	7,000	
	<i>Beecher Lease Agreement & Rentals</i>						
01-000-48-00-4850	MISCELLANEOUS INCOME	12,563	12,143	15,000	18,250	13,000	
	<i>Cash Over/Under, City Credit Card Rebates, etc.</i>						
	Total: Miscellaneous	\$19,848	\$19,243	\$21,750	\$25,250	\$20,000	

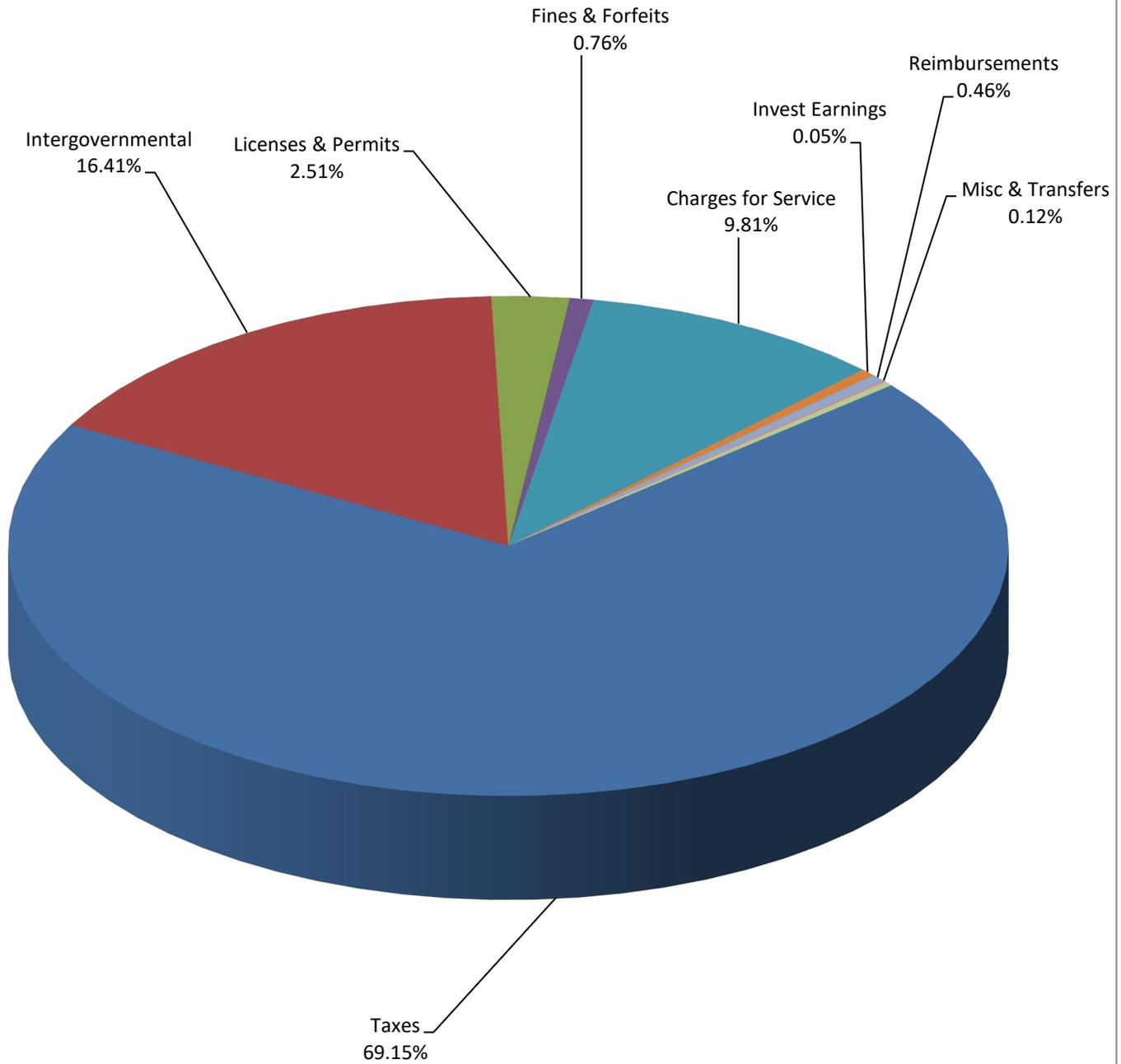
United City of Yorkville General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2017		FY 2018		FY 2019	FY 2019	FY 2020
		Actual	Actual	Actual	Actual	Adopted Budget	Projected	Adopted Budget
Other Financing Sources								
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BLDG <i>Re-payment for Close Out Transfer in FY 2014</i>	9,645	92,125	18,000	30,000	47,180		
	Total: Other Financing Sources	\$9,645	\$92,125	\$18,000	\$30,000	\$47,180		
	Total: GENERAL FUND REVENUE	<u>\$15,010,788</u>	<u>\$15,502,203</u>	<u>\$15,642,962</u>	<u>\$16,281,304</u>	<u>\$16,469,238</u>		

**United City of Yorkville
Revenue by Category
General Fund Fiscal Year 2020 Budget**



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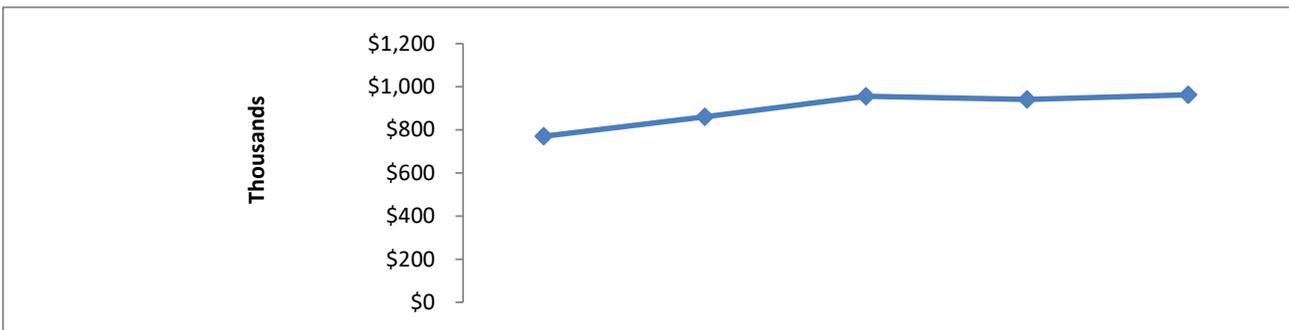
ADMINISTRATION DEPARTMENT

The Administration Department includes both elected official and management expenditures. Elected officials consist of the Mayor and City Council (Treasurer and City Clerk positions are appointed). 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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Expenditures					
Salaries	460,265	518,618	579,552	573,500	600,095
Benefits	161,660	201,497	224,357	216,600	220,528
Contractual Services	140,692	131,910	141,990	141,607	131,949
Supplies	7,563	8,832	10,000	10,000	10,000
Total Administration Department	770,180	860,857	955,899	941,707	962,572



Personnel *

Full-time Personnel: **

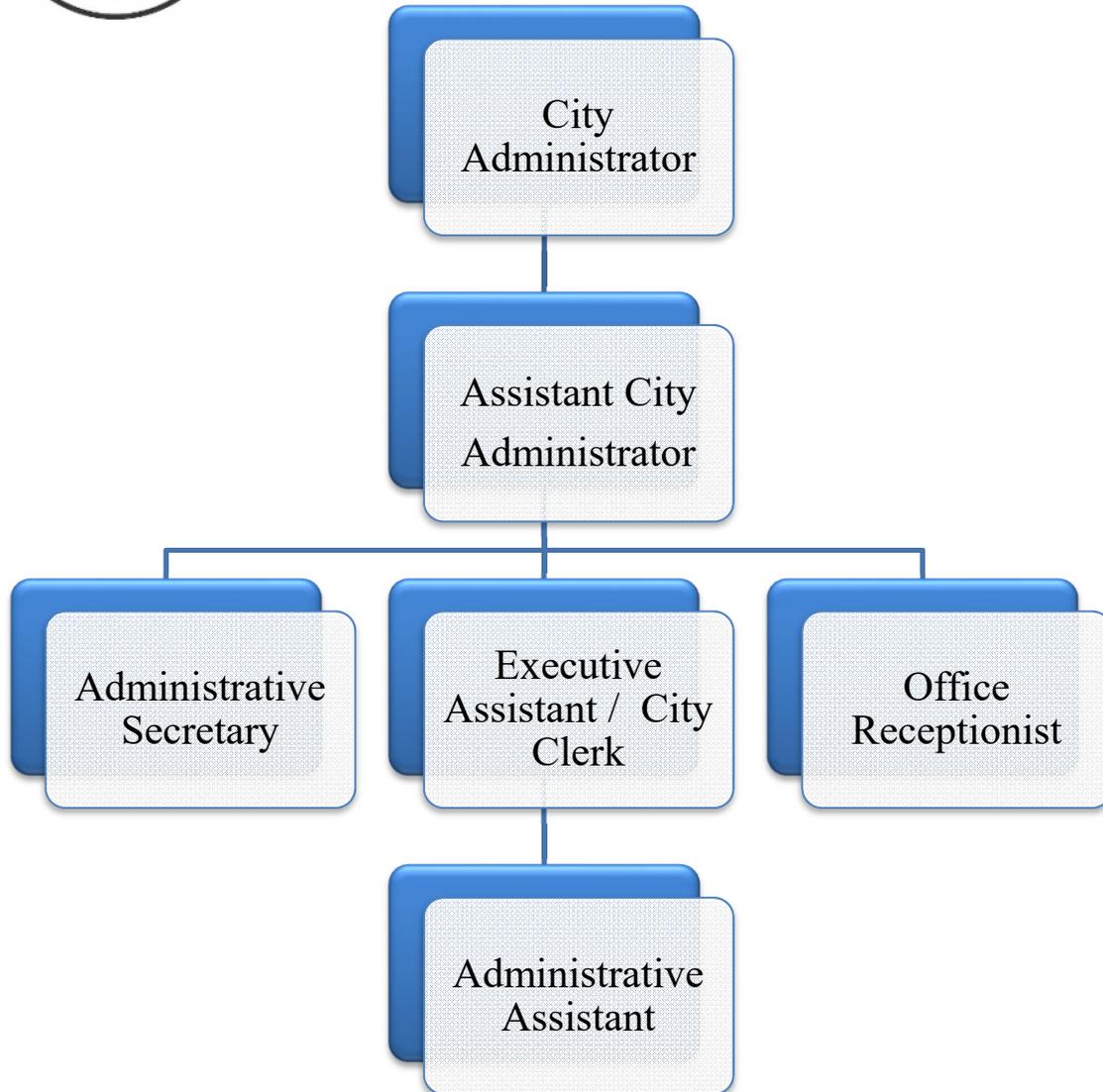
City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant City Administrator	0.00	1.00	1.00	1.00	1.00
Executive Assistant / City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	0.00	0.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Office Receptionist	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Full-time Personnel	4.00	5.50	5.50	5.50	5.50
Part-time Personnel:					
Administrative Intern	<u>0.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full-Time Equivalent Personnel	4.27	5.50	5.50	5.50	5.50

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

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



Administration Department Organization Structure Fiscal Year 2020



ADMINISTRATION DEPARTMENT

Fiscal Year 2019 Administration Department Highlights

- The results of the 2017/2018 City-wide survey were 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 the event took place four 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 participated in the national effort of “Coffee with a Cop” which began in 2016.

Fiscal Year 2020 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.

Administration Department Performance Metrics

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
<i>City Clerk's Office</i>					
Ordinances Approved	79	61	79	77	77
Resolutions Approved	34	20	36	39	30
# of FOIA requests completed	79	105	94	108	137
% 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 DEPARTMENT

Account	Description	FY 2017		FY 2018		FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Projected	Adopted Budget		
Salaries								
01-110-50-00-5001	SALARIES - MAYOR	10,175	9,970	11,000	10,000	11,000		
01-110-50-00-5002	SALARIES - LIQUOR COMMISIONER	1,000	1,000	1,000	1,000	1,000		
01-110-50-00-5003	SALARIES - CITY CLERK	7,440	7,035	8,000	7,500			-
	<i>Position Eliminated - via Referendum</i>							
01-110-50-00-5004	SALARIES - CITY TREASURER	1,000	1,000	1,000	1,000			-
	<i>Position Eliminated - via Referendum</i>							
01-110-50-00-5005	SALARIES - ALDERMAN	46,465	48,225	52,000	50,000	50,000		50,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	394,185	451,388	506,552	504,000	504,000		538,095
	Total: Salaries	\$460,265	\$518,618	\$579,552	\$573,500			\$600,095
Benefits								
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	41,833	48,542	54,119	51,500	49,367		
01-110-52-00-5214	FICA CONTRIBUTION	30,324	35,304	40,339	40,339	41,686		
01-110-52-00-5216	GROUP HEALTH INSURANCE	82,328	109,134	120,465	115,298	120,064		
01-110-52-00-5222	GROUP LIFE INSURANCE	492	543	451	480	428		
01-110-52-00-5223	DENTAL INSURANCE	5,924	7,013	7,853	7,853	7,853		
01-110-52-00-5224	VISION INSURANCE	759	961	1,130	1,130	1,130		
	Total: Benefits	\$161,660	\$201,497	\$224,357	\$216,600			\$220,528
Contractual Services								
01-110-54-00-5410	TUITION REIMBURSEMENT	8,040	5,110	13,000	12,864			-
01-110-54-00-5412	TRAINING & CONFERENCES	11,051	16,060	17,000	17,000	17,000		17,000
01-110-54-00-5415	TRAVEL & LODGING	12,097	11,408	9,000	9,000	10,000		
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	4,568	4,568	1,655		
	<i>2 New Computers</i>							
01-110-54-00-5426	PUBLISHING & ADVERTISING	6,219	2,547	5,000	5,000	5,000		
01-110-54-00-5430	PRINTING & DUPLICATING	2,376	4,139	3,250	3,250	3,250		
01-110-54-00-5440	TELECOMMUNICATIONS	15,623	17,634	19,000	19,000	19,000		
01-110-54-00-5448	FILING FEES	212	51	500	500	500		
01-110-54-00-5451	CODIFICATION	1,579	2,864	5,000	5,000	5,000		
01-110-54-00-5452	POSTAGE & SHIPPING	1,297	1,802	3,000	3,000	3,000		
01-110-54-00-5460	DUES & SUBSCRIPTIONS	16,251	19,620	17,000	17,000	20,000		

United City of Yorkville
General Fund

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ADMINISTRATION DEPARTMENT

				FY 2019		FY 2020
Account	Description	FY 2017	FY 2018	Adopted	FY 2019	Adopted
		Actual	Actual	Budget	Projected	Budget
01-110-54-00-5462	PROFESSIONAL SERVICES	28,261	10,451	12,000	12,000	12,000
01-110-54-00-5480	UTILITIES	16,959	26,800	19,610	19,610	20,787
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,102	2,102	2,400	2,400	3,000
01-110-54-00-5488	OFFICE CLEANING	18,625	11,322	11,662	11,415	11,757
	Total: Contractual Services	\$140,692	\$131,910	\$141,990	\$141,607	\$131,949
Supplies						
01-110-56-00-5610	OFFICE SUPPLIES	7,563	8,832	10,000	10,000	10,000
	Total: Supplies	\$7,563	\$8,832	\$10,000	\$10,000	\$10,000
	 Total: ADMINISTRATION	 <u>\$770,180</u>	 <u>\$860,857</u>	 <u>\$955,899</u>	 <u>\$941,707</u>	 <u>\$962,572</u>

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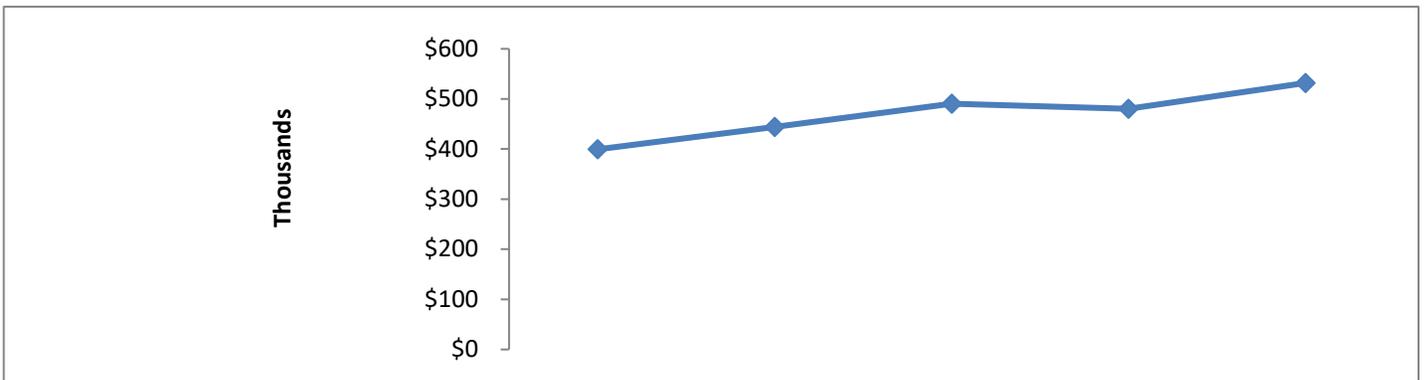
FINANCE DEPARTMENT

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Expenditures					
Salaries	234,874	251,587	272,370	272,370	301,372
Benefits	78,103	106,348	119,623	109,909	119,719
Contractual Services	83,934	84,202	95,936	96,036	108,250
Supplies	2,528	1,898	2,700	2,000	2,500
Total Finance Department	399,439	444,035	490,629	480,315	531,841



Personnel *

Full-time Personnel: **

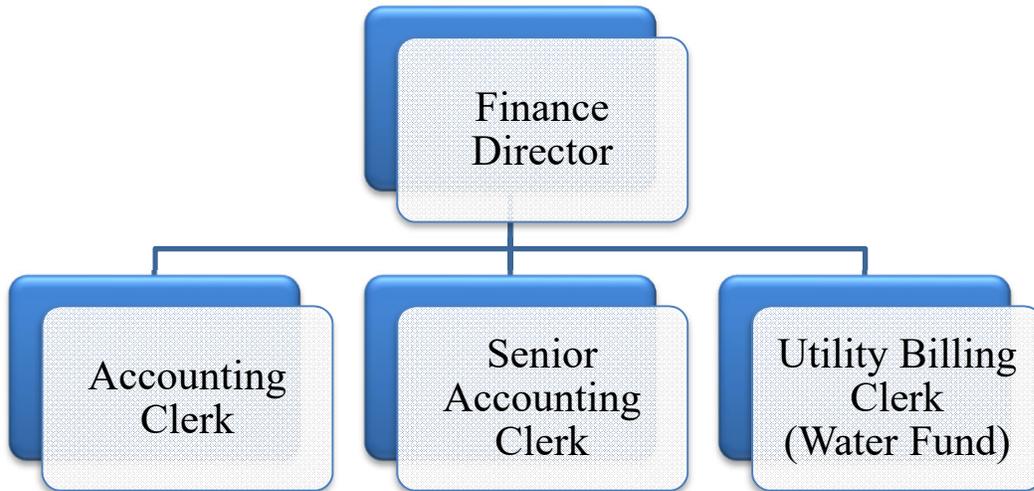
Finance Director	1.00	1.00	1.00	1.00	1.00
Senior Accounting Clerk	1.00	1.00	1.00	1.00	1.00
Accounting Clerk	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-Time Equivalent Personnel	3.00	3.00	3.00	3.00	3.00

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

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



Finance Department Organization Structure Fiscal Year 2020



FINANCE DEPARTMENT

Fiscal Year 2019 Finance Department Highlights

- The Finance Department coordinated the issuance of the Windett Ridge Special Service Area (SSA) refunding bonds in the amount of \$5.2 million in March 2019. This refunding will save residents of the Windett Ridge subdivision over \$1.2 million in interest over the next 14 years.
- 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 8th consecutive year.

Fiscal Year 2020 Finance Department Goals & Objectives

- o Oversee the implementation of the City's budget as well as continue to evaluate and initiate cost control ideas and programs.
- o Continue to achieve the Government Finance Officers Certificate of Achievement for Excellence in Financial Reporting.
- o Work in conjunction with the City's Financial Advisor to identify existing debt issuances for potential refunding, yielding savings in excess of 3%.
- o Continue to utilize the City's credit card program to generate cost sharing revenue for the City. Over the last five fiscal years the credit card program has generated over \$75,000 in rebate revenue.

Finance Department Performance Metrics

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<i>Financial Reporting</i>	Actual	Actual	Actual	Actual	Actual
Receive GFOA CAFR Award	Yes	Yes	Yes	Yes	TBD
Number of CAFR Award Comments	3	3	4	5	TBD
Number of Auditor Mgmt Comments	3	2	2	3	TBD
 <i>Finance Department Operations</i>					
Checks Processed - Accounts Payable		2,899	3,063	3,142	3,145
Total \$ Amount of Accounts Payable Processing		\$ 17,767,245	\$ 20,397,654	\$ 19,843,528	\$ 18,385,492
Invoices Processed - Accounts Receivable		203	131	145	177
Total \$ Amount of Accounts Receivable Processing		\$ 529,956	\$ 1,003,390	\$ 481,094	\$ 267,332

FINANCE DEPARTMENT

Finance Department Performance Metrics (continued)

Utility Billing Transactional Metrics

Number of Over-the-Counter Transactions (OTC)	12,930	10,612	9,119	8,889
Total \$ Amount Processed OTC	\$ 2,992,761	\$ 2,639,258	\$ 2,363,875	\$ 2,211,621
Number of Lockbox Transactions	11,493	10,177	9,651	9,244
Total \$ Amount Processed Lockbox	\$ 2,641,399	\$ 2,577,350	\$ 2,444,983	\$ 2,453,250
Number of MyGovHub Transactions	6,828	10,712	12,118	14,097
Total \$ Amount Processed MyGovHub	\$ 1,460,723	\$ 2,322,128	\$ 2,617,644	\$ 3,029,174
Number of RPPS Program Transactions	1,925	5,017	5,280	5,111
Total \$ Amount Processed RPPS Program	\$ 386,451	\$ 1,036,720	\$ 1,093,179	\$ 1,152,537

Finance Department Expenditure by Category



FINANCE DEPARTMENT

Fiscal Year 2019 Finance Department Highlights

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Finance Department Performance Metrics

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<i>Financial Reporting</i>	Actual	Actual	Actual	Actual	Actual
Receive GFOA CAFR Award	Yes	Yes	Yes	Yes	TBD
Number of CAFR Award Comments	3	3	4	5	TBD
Number of Auditor Mgmt Comments	3	2	2	3	TBD
 <i>Finance Department Operations</i>					
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FINANCE DEPARTMENT

Finance Department Performance Metrics (continued)

Utility Billing Transactional Metrics

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Total \$ Amount Processed RPPS Program	\$ 386,451	\$ 1,036,720	\$ 1,093,179	\$ 1,152,537

Finance Department Expenditure by Category



United City of Yorkville General Fund

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FINANCE DEPARTMENT

Account	Description			FY 2019		FY 2020
		FY 2017	FY 2018	Adopted	FY 2019	Adopted
		Actual	Actual	Budget	Projected	Budget
Salaries						
01-120-50-00-5010	SALARIES & WAGES	234,874	251,587	272,370	272,370	301,372
	Total: Salaries	\$234,874	\$251,587	\$272,370	\$272,370	\$301,372
Benefits						
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	25,473	27,110	29,100	29,100	27,649
01-120-52-00-5214	FICA CONTRIBUTION	17,647	18,776	19,988	19,988	21,574
01-120-52-00-5216	GROUP HEALTH INSURANCE	28,337	54,102	64,390	54,676	64,351
01-120-52-00-5222	GROUP LIFE INSURANCE	334	334	246	246	246
01-120-52-00-5223	DENTAL INSURANCE	5,655	5,319	5,192	5,192	5,192
01-120-52-00-5224	VISION INSURANCE	657	707	707	707	707
	Total: Benefits	\$78,103	\$106,348	\$119,623	\$109,909	\$119,719
Contractual Services						
01-120-54-00-5412	TRAINING & CONFERENCES	2,911	3,515	3,500	3,500	3,500
01-120-54-00-5414	AUDITING SERVICES	34,000	29,000	33,200	29,800	34,100
01-120-54-00-5415	TRAVEL & LODGING	261	446	1,000	500	1,000
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	2,836	2,836	-
01-120-54-00-5430	PRINTING & DUPLICATING	2,572	2,989	3,500	3,500	3,500
01-120-54-00-5440	TELECOMMUNICATIONS	1,150	1,104	1,250	1,250	1,250
01-120-54-00-5452	POSTAGE & SHIPPING	1,033	897	1,200	1,200	1,200
01-120-54-00-5460	DUES & SUBSCRIPTIONS	1,010	985	1,250	1,250	1,500
01-120-54-00-5462	PROFESSIONAL SERVICES	39,002	43,325	46,000	50,000	60,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	1,995	1,941	2,200	2,200	2,200
	Total: Contractual Services	\$83,934	\$84,202	\$95,936	\$96,036	\$108,250
Supplies						
01-120-56-00-5610	OFFICE SUPPLIES	2,528	1,898	2,700	2,000	2,500
	Total: Supplies	\$2,528	\$1,898	\$2,700	\$2,000	\$2,500
	Total: FINANCE	<u>\$399,439</u>	<u>\$444,035</u>	<u>\$490,629</u>	<u>\$480,315</u>	<u>\$531,841</u>

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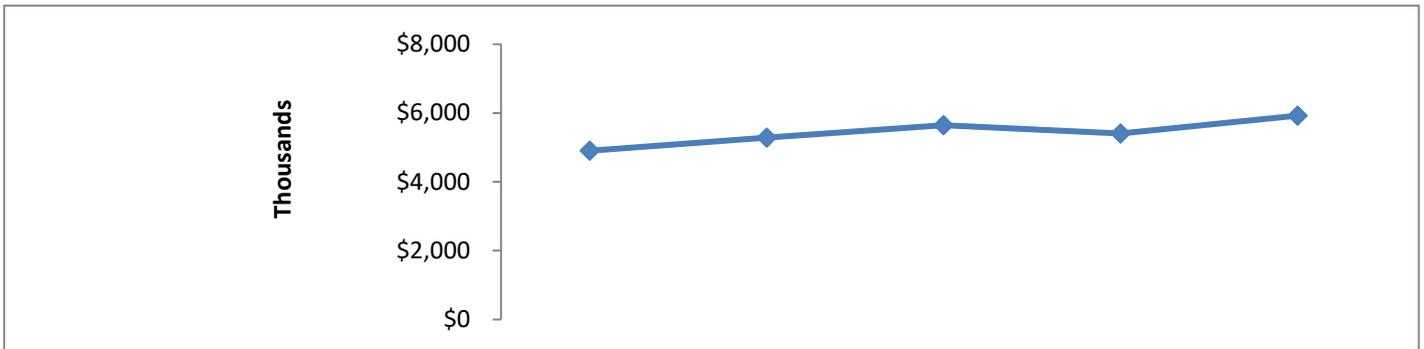
POLICE DEPARTMENT

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

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> - Investigate Crimes - Adjudication Operations & Collections - Maintenance of Evidence & Crime Records - Traffic Enforcement | <ul style="list-style-type: none"> - Daily Patrol of City - Special Events Assistance - Crime Prevention - School Resource Officers |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Expenditures					
Salaries	2,780,763	2,911,083	3,151,723	3,050,500	3,349,248
Benefits	1,728,589	1,915,338	1,960,422	1,885,459	2,175,164
Contractual Services	297,858	341,253	405,411	340,581	270,613
Supplies	96,715	115,879	127,560	125,500	128,500
Total Police Department	4,903,925	5,283,553	5,645,116	5,402,040	5,923,525



POLICE DEPARTMENT

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 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	6.00	6.00	6.00	5.00	6.00
^ Police Officers	20.00	21.00	21.00	19.00	24.00
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	 33.00	 33.00	 30.00	 36.00
^ sworn	29.00	30.00	30.00	27.00	33.00
 Part-time Personnel:					
^ Police Officers	0.20	0.22	0.36	0.35	0.36
^ Evidence Custodian	0.09	0.14	0.24	0.22	0.24
Community Service Officers	0.52	0.20	0.48	0.00	0.48
Record Clerks	0.69	0.59	0.63	0.32	0.48
Crossing Guards	<u>0.34</u>	<u>0.38</u>	<u>0.38</u>	<u>0.47</u>	<u>0.48</u>
 Total Part-Time Personnel	 1.84	 1.53	 2.09	 1.36	 2.04
^ sworn	0.29	0.36	0.60	0.57	0.60
 Total Full-Time Equivalent Personnel	 33.84	 34.53	 35.09	 31.36	 38.04
* Total sworn	29.29	30.36	30.60	27.57	33.60

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

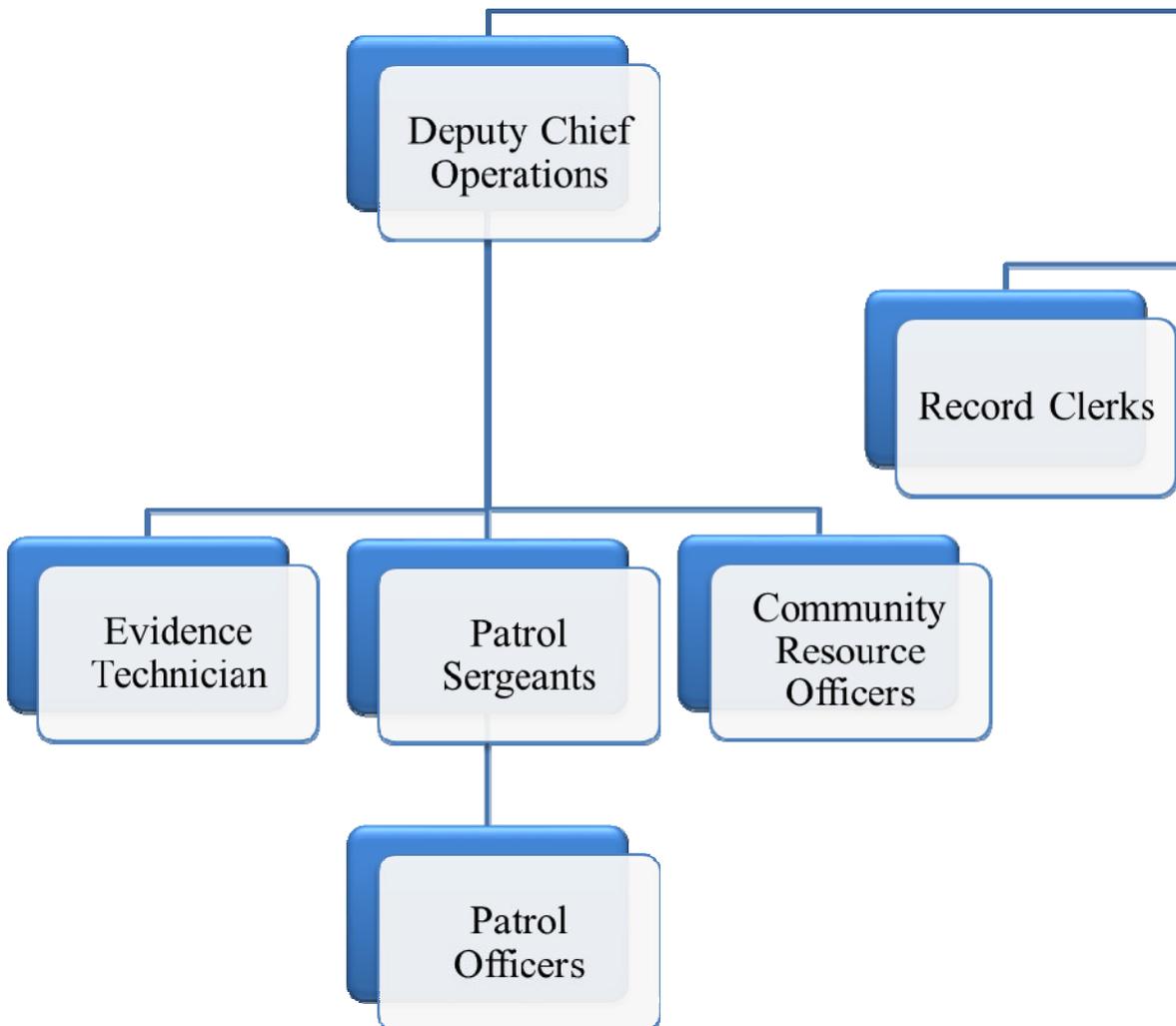
^ All sworn, full-time Police Officers participate in the Police Pension Fund.

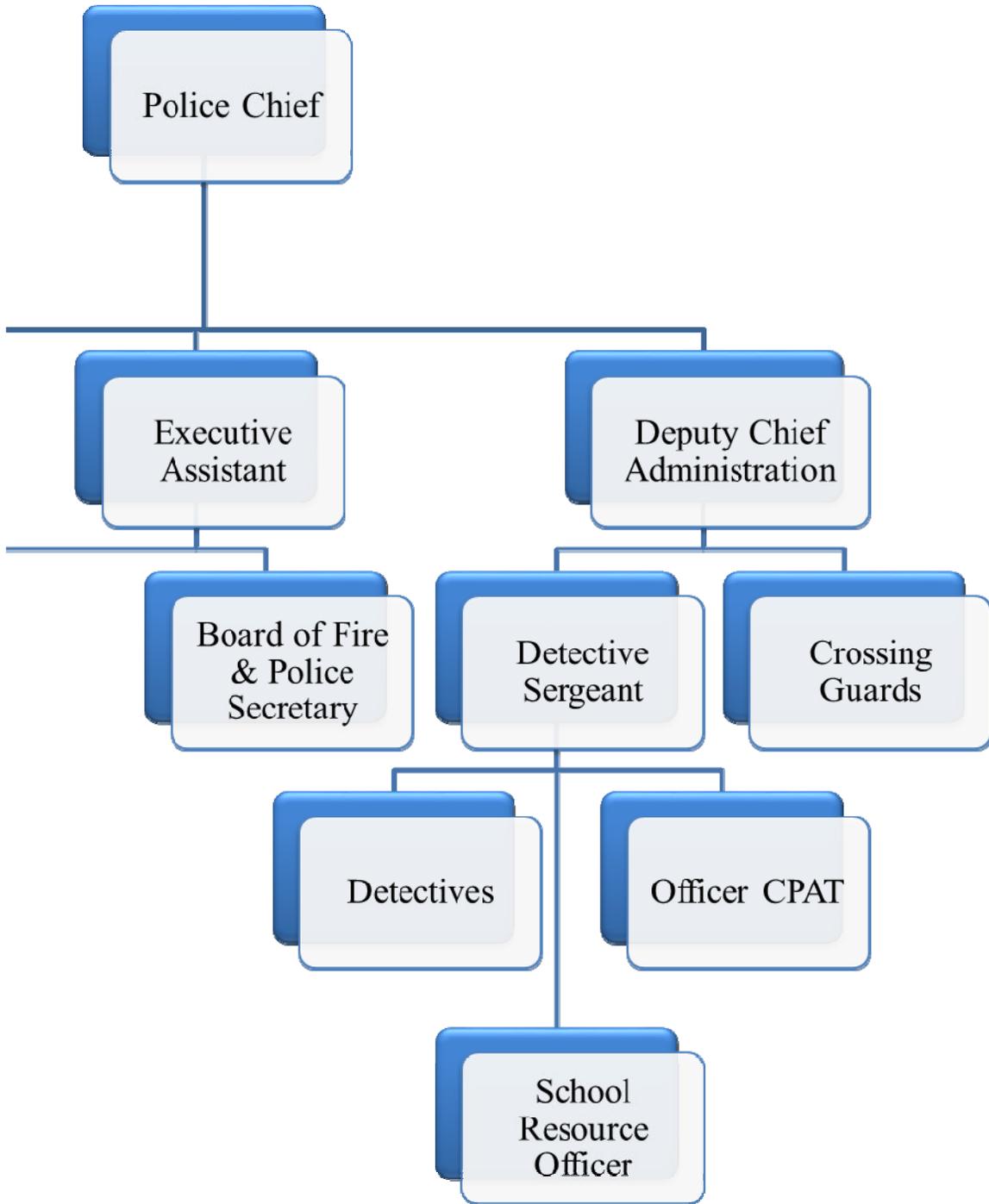
** All non-sworn, full-time personnel participate in the Illinois Municipal Retirement Fund (IMRF).

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Police Department Organization Structure Fiscal Year 2020





POLICE DEPARTMENT

Fiscal Year 2019 Police Department Highlights

- Worked in conjunction with Kendall County and KenCom in providing training for, installation of, and implementation of Tyler Mobile field reporting in all squads. Officers can now complete reports from inside their squad cars or complete them later back at the office. This eliminates the need for reports to be manually entered, as the information now flows through an approval process before being saved in the Police Department database. The reports generated from this new technology are saved in an electronic format, eliminating the need for additional office storage space.
- Upgraded entire Police Department inventory of obsolete tasers.
- Designed a new Yorkville Police Department Uniform Patch, replacing the previous one that is 40+ years old and began replacing old patches.
- Hired three new Patrol Officers.

Fiscal Year 2020 Police Department Goals & Objectives

- Hire two additional patrol officers, for a total of thirty-two sworn officers.
- Purchase and begin using electronic traffic citation and electronic crash reporting software.
- Purchase video redaction software through Watchguard, to comply with state FOIA laws.
- Update squad replacement schedule with plans to purchase additional squads as personnel numbers increase.

Police Department Expenditure by Category



United City of Yorkville

General Fund

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POLICE DEPARTMENT

Account	Description			FY 2019		FY 2020
		FY 2017 Actual	FY 2018 Actual	Adopted Budget	FY 2019 Projected	Adopted Budget
Salaries						
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,542,800	1,652,672	1,775,116	1,695,000	1,924,224
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	351,000	365,716	385,551	447,500	396,159
01-210-50-00-5012	SALARIES - SERGEANTS	577,455	588,265	616,592	578,000	644,811
01-210-50-00-5013	SALARIES - POLICE CLERKS	136,050	141,996	169,464	162,500	175,554
01-210-50-00-5014	SALARIES - CROSSING GUARD	23,437	24,855	24,000	27,500	27,500
01-210-50-00-5015	PART-TIME SALARIES	50,180	39,961	70,000	40,000	70,000
01-210-50-00-5020	OVERTIME	99,841	97,618	111,000	100,000	111,000
	Total: Salaries	\$2,780,763	\$2,911,083	\$3,151,723	\$3,050,500	\$3,349,248
Benefits						
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	14,661	15,192	18,105	18,105	16,106
01-210-52-00-5213	EMPLOYER CONTRI - POLICE PENSION <i>Police Pension Portion of P-Tax Levy</i>	825,413	966,211	963,361	963,361	1,111,484
01-210-52-00-5214	FICA CONTRIBUTION	204,346	215,493	234,853	222,000	245,951
01-210-52-00-5216	GROUP HEALTH INSURANCE	626,179	659,332	686,289	626,752	741,025
01-210-52-00-5222	GROUP LIFE INSURANCE	3,416	3,620	2,619	2,321	2,748
01-210-52-00-5223	DENTAL INSURANCE	48,646	48,896	48,434	46,452	50,770
01-210-52-00-5224	VISION INSURANCE	5,928	6,594	6,761	6,468	7,080
	Total: Benefits	\$1,728,589	\$1,915,338	\$1,960,422	\$1,885,459	\$2,175,164
Contractual Services						
01-210-54-00-5410	TUITION REIMBURSEMENT	9,832	8,442	15,000	15,000	17,272
01-210-54-00-5411	POLICE COMMISSION	3,198	13,844	4,000	4,000	4,000
01-210-54-00-5412	TRAINING & CONFERENCE	12,433	16,862	21,000	21,000	21,000
01-210-54-00-5415	TRAVEL & LODGING	1,253	7,541	10,000	10,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Police Chargeback to Veh & Equip Fund</i>	97,459	130,208	140,241	94,687	24,032
01-210-54-00-5424	COMPUTER RELACEMENT CHARGEBACK <i>4 New Computers</i>	-	-	9,358	9,358	4,301
01-210-54-00-5430	PRINTING & DUPLICATING	7,931	5,713	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS	35,130	34,985	36,500	38,500	40,000
01-210-54-00-5452	POSTAGE & SHIPPING	1,129	944	1,600	1,600	1,600
01-210-54-00-5460	DUES & SUBSCRIPTIONS <i>Includes SRT, Mobile Command Unit, Major Crimes Task Force & NEMRT Dues</i>	9,100	5,985	5,300	8,775	9,000
01-210-54-00-5462	PROFESSIONAL SERVICES <i>Lexipol maint & Scheduling software</i>	22,318	28,576	30,000	30,000	30,000
01-210-54-00-5467	ADJUDICATION SERVICES	18,560	12,871	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD LIVE SCAN	12,489	1,995	19,500	1,995	2,000
01-210-54-00-5472	KENDALL CO. JUVE PROBATION	3,239	3,584	4,000	4,000	4,000

United City of Yorkville
General Fund

210

POLICE DEPARTMENT

Account	Description	FY 2017		FY 2018		FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Adopted Budget	Projected	Adopted Budget	
01-210-54-00-5484	MDT - ALERTS FEE <i>Included in KenCom Fees</i>	6,660	6,660	7,000	-	-	-	-
01-210-54-00-5485	RENTAL & LEASE PURCHASE	6,010	5,362	5,750	5,750	5,750	7,150	7,150
01-210-54-00-5488	OFFICE CLEANING	-	11,323	11,662	11,416	11,416	11,758	11,758
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	51,117	46,358	60,000	60,000	60,000	60,000	60,000
	Total: Contractual Services	\$297,858	\$341,253	\$405,411	\$340,581	\$340,581	\$270,613	\$270,613
Supplies								
01-210-56-00-5600	WEARING APPAREL	10,641	12,312	15,000	15,000	15,000	15,000	15,000
01-210-56-00-5610	OFFICE SUPPLIES	1,883	2,669	4,500	4,500	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	9,727	13,029	16,000	16,000	16,000	16,000	16,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	5,961	13,103	12,500	12,500	12,500	12,500	12,500
01-210-56-00-5650	COMMUNITY SERVICES	1,012	1,883	1,500	1,500	1,500	1,500	1,500
01-210-56-00-5690	BALLISTIC VESTS <i>Partially Reimbursable - DOJ Vest Grant</i>	4,636	4,149	6,000	6,000	6,000	6,000	6,000
01-210-56-00-5695	GASOLINE	54,933	58,739	62,060	60,000	60,000	63,000	63,000
01-210-56-00-5696	AMMUNITION	7,922	9,995	10,000	10,000	10,000	10,000	10,000
	Total: Supplies	\$96,715	\$115,879	\$127,560	\$125,500	\$125,500	\$128,500	\$128,500
	Total: POLICE DEPARTMENT	<u>\$4,903,925</u>	<u>\$5,283,553</u>	<u>\$5,645,116</u>	<u>\$5,402,040</u>	<u>\$5,402,040</u>	<u>\$5,923,525</u>	<u>\$5,923,525</u>

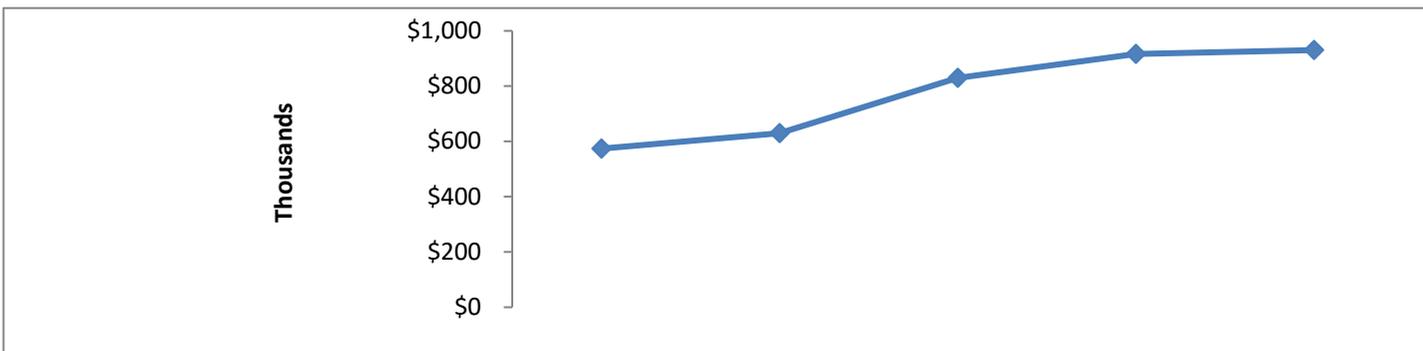
COMMUNITY DEVELOPMENT

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Expenditures					
Salaries	374,208	427,777	488,585	467,355	520,619
Benefits	138,585	151,538	179,347	167,773	184,592
Contractual Services	49,929	42,549	153,174	274,159	217,523
Supplies	11,236	8,029	8,540	7,540	7,655
Total Community Development Dept	573,958	629,893	829,646	916,827	930,389



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	1.00	1.00	1.00	1.00	1.00
Building Inspector	0.00	1.00	1.00	1.00	1.00
Property Maintenance Inspector	0.00	0.00	0.00	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	5.00	5.00	6.00	6.00
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Part-time Personnel:

Inspectors	1.16	0.56	0.96	0.10	0.00
Office Assistant	0.00	0.00	0.48	0.00	0.00
Planning Intern	<u>0.09</u>	<u>0.21</u>	<u>0.48</u>	<u>0.00</u>	<u>0.00</u>

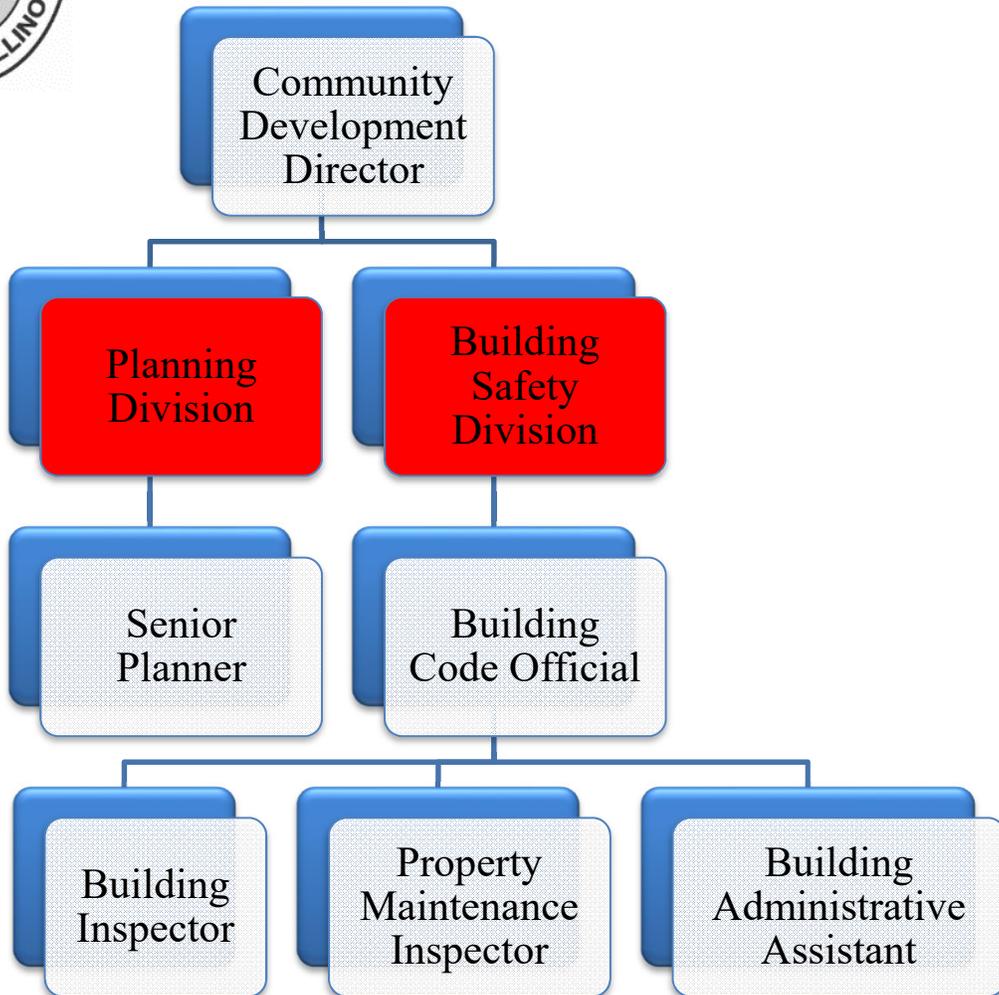
Total Part-Time Personnel	1.25	0.77	1.92	0.10	0.00
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Total Full-Time Equivalent Personnel	5.25	5.77	6.92	6.10	6.00
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* All personnel numbers presented as Full-Time Equivalents (FTE).

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

Community Development Department Organization Structure Fiscal Year 2020



Fiscal Year 2019 Community Development Department Highlights

- 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. Adoption of the plan is anticipated in Summer 2019.
- Installed six (6) pole-mounted wayfinding and directional signs within the downtown and four (4) ground mounted kiosks. The wayfinding signage, located throughout the City's downtown, provides a cohesiveness to the aesthetics of the downtown as well as guide pedestrian and vehicular traffic to local destinations.
- Awarded the first-ever senior rental assistance grants to three (3) recipients, providing supplemental rental and utility bill payments for veterans and/or Yorkville residents residing in the Anthony Place apartments for ten (10) years.
- Adopted a neighborhood design manual to encourage the conservation and preservation of the housing stock in the traditional downtown neighborhood areas, as well as guide new housing construction that is in scale and character with adjacent housing. This manual is a separate document from the existing City's appearance code, which addresses design issues primarily in Yorkville's newly developing areas, but may be used in tandem with a downtown facade improvement program proposed to be adopted in the future.
- On November 15, 2018, the City held an open panel discussion and focus group on topics tailored to Yorkville's industrial/manufacturing businesses. Additionally, in response to various requests for available industrial site information through the the Illinois Department of Commerce & Economic Opportunity (DCEO), the City launched the industrial development webpage on the City's website providing demographic, economic and site specific information of available M-1 and M-2 zoned parcels. <https://www.yorkville.il.us/635/Industrial-Development>.
- Major Development Project Approvals
 - Approval of a Planned Unit Development (PUD) amendment to permit a revision related to design standards for new construction residential lots (Kendall Marketplace).
 - Approval of a special use permit to install and operate a solar farm with more than one freestanding solar energy system on approximately 7.4 acres of land consisting of roughly 6,400 solar modules (GRNE Solar).
 - Approval of a special use permit for a tavern with a craft beer tasting room and future beer garden (Flight Team, LLC - Kendall Crossing).
 - Approval of an amended annexation agreement and for the timing of future intersection improvements at IL Route 126 and Ashley Road and Final Plat approval related to a new Christian high school (Yorkville Christian High School – Prestwick at Ashley Pointe).
 - Approval of a Development Agreement for building and fee locks, lump sum prepayments for certain impact fees, infrastructure improvements and front funding for park construction within the Raintree Development (Lennar/CalAtlantic).

COMMUNITY DEVELOPMENT

Fiscal Year 2020 Community Development Department Goals & Objectives

- **Downtown Planning Projects**
 - Implementation of Landscape Hill Project – Phase I
 - Adoption of Downtown Facade Improvement program
 - Installation of Tactical Urbanism Projects
 - Creation of Downtown Public Art program
- **Ordinance Updates**
 - Kick-off of two year Unified Development Ordinance/Subdivision Control Ordinance adoption process
 - Adoption of 2018 International Building Code regulations
- **Demographics & Geographical Information Systems**
 - Monthly update and annual publication of residential construction spreadsheet and population projections
 - Update of Industrial Development Website Portal of available properties
- **Special Projects**
 - Extending existing boundary agreements with surrounding corporate authorities
 - Renegotiation and amendments to existing annexation agreements

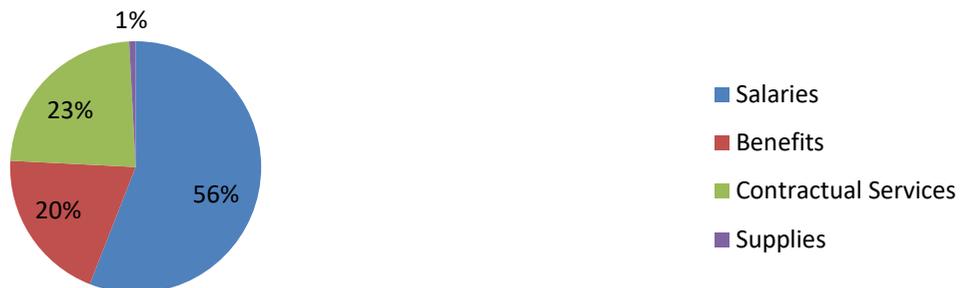
Community Development Department Performance Metrics

<u>Types of Permits Issued</u>	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	Actual	Actual	Actual	Actual	Actual
Single Family - Detached	4	14	55	95	217
<i>% Change</i>	-84.00%	250.00%	292.86%	72.73%	128.42%
BUILD Program	67	84	104	71	-
<i>% Change</i>	39.58%	25.37%	23.81%	-31.73%	-
Commercial	112	136	125	167	118
<i>% Change</i>	-6.67%	21.43%	-8.09%	33.60%	-29.34%
Miscellaneous	393	447	587	621	640
<i>% Change</i>	3.15%	13.74%	31.32%	5.79%	3.06%

Community Development Department Performance Metrics (continued)

Total Permits Issued	576	684	871	1,003	980
<i>% Change</i>	0.32%	18.87%	27.32%	15.15%	-2.29%
Construction Costs	\$ 54,764,327	\$ 22,745,981	\$ 38,778,983	\$ 75,816,094	\$ 56,778,613
<i>% Change</i>	181.96%	-58.47%	70.49%	95.51%	-25.11%
Permit Fees	\$ 1,189,540	\$ 1,283,317	\$ 1,972,943	\$ 3,160,745	\$ 2,066,352
<i>% Change</i>	22.93%	7.88%	53.74%	60.20%	-34.62%

Community Development Department Expenditure by Category



**United City of Yorkville
General Fund**

220 COMMUNITY DEVELOPMENT DEPARTMENT				FY 2019		FY 2020
Account	Description	FY 2017 Actual	FY 2018 Actual	Adopted Budget	FY 2019 Projected	Adopted Budget
Salaries						
01-220-50-00-5010	SALARIES & WAGES	331,861	408,213	440,585	464,500	520,619
01-220-50-00-5015	PART-TIME SALARIES	42,347	19,564	48,000	2,855	-
	Total: Salaries	\$374,208	\$427,777	\$488,585	\$467,355	\$520,619
Benefits						
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	35,454	43,851	47,071	47,071	47,763
01-220-52-00-5214	FICA CONTRIBUTION	27,585	31,813	36,504	36,504	38,317
01-220-52-00-5216	GROUP HEALTH INSURANCE	69,889	69,021	88,827	77,022	90,471
01-220-52-00-5222	GROUP LIFE INSURANCE	401	491	393	393	429
01-220-52-00-5223	DENTAL INSURANCE	4,669	5,590	5,706	5,893	6,603
01-220-52-00-5224	VISION INSURANCE	587	772	846	890	1,009
	Total: Benefits	\$138,585	\$151,538	\$179,347	\$167,773	\$184,592
Contractual Services						
01-220-54-00-5412	TRAINING & CONFERENCES	1,537	4,876	7,300	7,300	7,300
01-220-54-00-5415	TRAVEL & LODGING	219	7,677	6,500	6,500	6,500
01-220-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	40,000	44,985	-
01-220-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK <i>1 New Computer</i>	-	-	3,624	3,624	1,323
01-220-54-00-5426	PUBLISHING & ADVERTISING	3,659	2,169	2,500	2,500	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	883	1,367	1,500	1,500	1,500
01-220-54-00-5440	TELECOMMUNICATIONS	4,008	4,098	4,000	4,000	4,000
01-220-54-00-5452	POSTAGE & SHIPPING	535	591	1,000	1,000	1,000
01-220-54-00-5459	INSPECTIONS	595	1,785	5,000	150,000	125,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	2,222	2,141	2,100	2,100	2,750
01-220-54-00-5462	PROFESSIONAL SERVICES <i>Includes \$50,000 for Subdivision Control Ord</i>	33,139	14,713	76,500	47,500	62,500
01-220-54-00-5485	RENTAL & LEASE PURCHASE	3,132	3,132	3,150	3,150	3,150
	Total: Contractual Services	\$49,929	\$42,549	\$153,174	\$274,159	\$217,523
Supplies						
01-220-56-00-5610	OFFICE SUPPLIES	1,742	1,707	1,500	1,500	1,500
01-220-56-00-5620	OPERATING SUPPLIES	4,829	2,699	3,750	3,750	3,750
01-220-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,985	1,598	1,000	-	-
01-220-56-00-5695	GASOLINE	1,680	2,025	2,290	2,290	2,405
	Total: Supplies	\$11,236	\$8,029	\$8,540	\$7,540	\$7,655
	Total: COMMUNITY DEVELOPMENT	<u>\$573,958</u>	<u>\$629,893</u>	<u>\$829,646</u>	<u>\$916,827</u>	<u>\$930,389</u>

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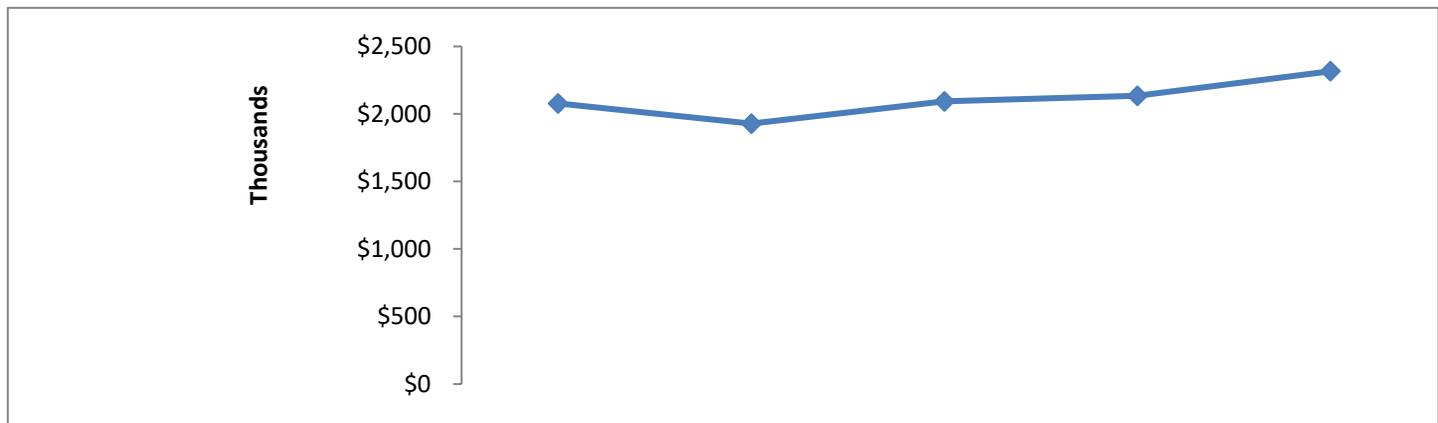
PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

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

Operational Functions

- Street Sweeping	- Snow & Ice Removal
- Refuse, Leaf & Brush Pick-up	- Roadway Repair & Maintenance
- Traffic & Street Light Repairs	- City Vehicle Maintenance
- Storm Sewer Maintenance	

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Expenditures					
Salaries	362,054	395,459	408,909	418,430	434,921
Benefits	196,446	196,203	197,100	195,937	193,915
Contractual Services	1,450,218	1,239,831	1,304,948	1,357,544	1,385,782
Supplies	68,784	97,088	182,298	162,298	301,343
Total Public Works Department	2,077,502	1,928,581	2,093,255	2,134,209	2,315,961



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	0.57	0.43	0.96	0.65	0.96
Total Full-Time Equivalent Personnel	5.90	5.76	6.29	5.98	6.29

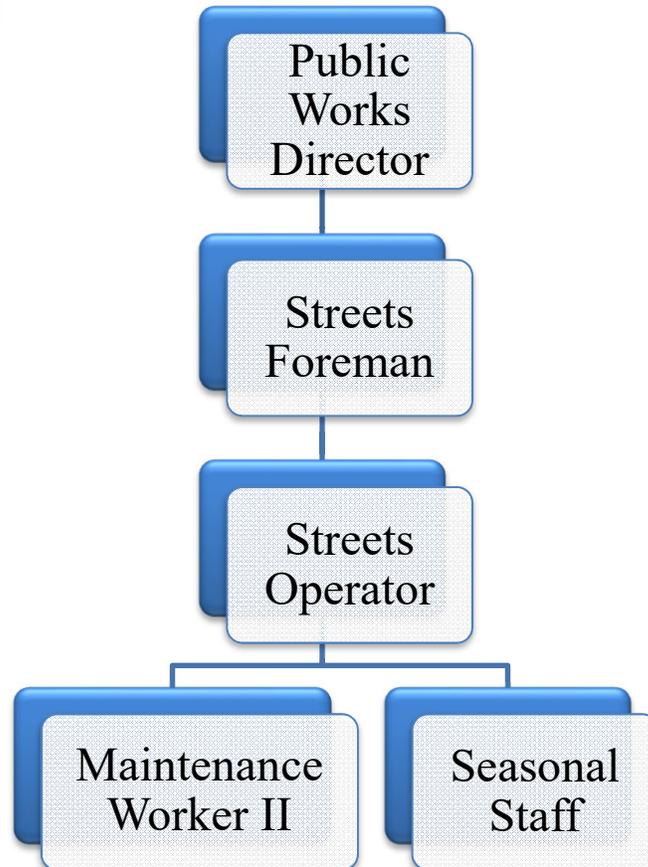
* All personnel numbers presented as Full-Time Equivalents (FTE).

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

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



Streets Department Organization Structure Fiscal Year 2020



PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

Public Works - Street Operations Department Expenditures

Expenditures

Salaries	362,054	395,459	408,909	418,430	434,921
Benefits	196,446	196,203	197,100	195,937	193,915
Contractual Services	148,823	99,214	130,721	149,074	144,407
Supplies	68,784	97,088	182,298	162,298	301,343
Total Streets Department	776,107	787,964	919,028	925,739	1,074,586

Public Works - Health & Sanitation Department Expenditures

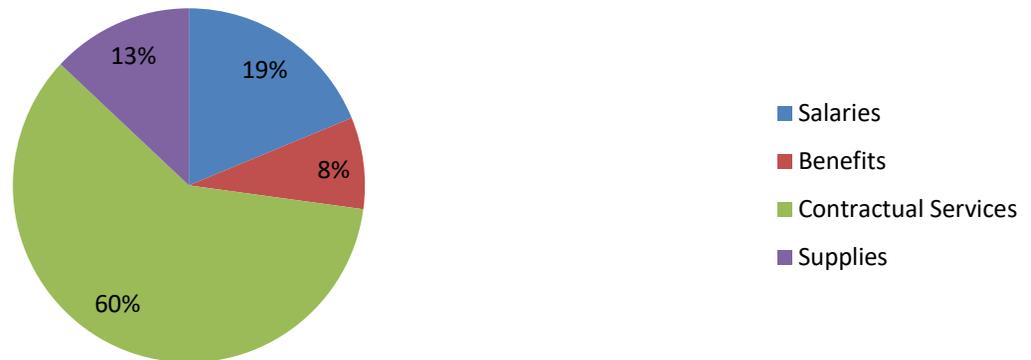
Expenditures

Contractual Services	1,301,395	1,140,617	1,174,227	1,208,470	1,241,375
Total Health & Sanitation Department	1,301,395	1,140,617	1,174,227	1,208,470	1,241,375

Public Works - Streets & Sanitation Department Performance Metrics

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual
<u>Number of Refuse Accounts</u>	<u>5,430</u>	<u>5,536</u>	<u>5,660</u>	<u>5,751</u>	<u>6,012</u>
<i>Regular</i>	4,737	4,810	4,924	4,990	5,243
<i>Senior</i>	675	709	721	736	740
<i>Senior Circuit Breaker</i>	18	17	15	25	29

**Public Works - Streets & Sanitation Department
Expenditure by Category**



United City of Yorkville

General Fund

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PUBLIC WORKS - STREET OPERATIONS DEPARTMENT

Account	Description			FY 2019		FY 2020
		FY 2017 Actual	FY 2018 Actual	Adopted Budget	FY 2019 Projected	Adopted Budget
Salaries						
01-410-50-00-5010	SALARIES & WAGES	339,927	360,757	382,309	380,000	402,421
01-410-50-00-5015	PART-TIME SALARIES <i>2 Seasonal Workers</i>	8,455	8,550	11,600	13,430	12,500
01-410-50-00-5020	OVERTIME	13,672	26,152	15,000	25,000	20,000
	Total: Salaries	\$362,054	\$395,459	\$408,909	\$418,430	\$434,921
Benefits						
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	37,768	41,337	42,448	42,448	38,754
01-410-52-00-5214	FICA CONTRIBUTION	26,608	29,271	30,161	30,161	31,902
01-410-52-00-5216	GROUP HEALTH INSURANCE	121,383	116,109	115,626	114,472	114,394
01-410-52-00-5222	GROUP LIFE INSURANCE	610	594	437	428	437
01-410-52-00-5223	DENTAL INSURANCE	9,010	7,827	7,363	7,363	7,363
01-410-52-00-5224	VISION INSURANCE	1,067	1,065	1,065	1,065	1,065
	Total: Benefits	\$196,446	\$196,203	\$197,100	\$195,937	\$193,915
Contractual Services						
01-410-54-00-5412	TRAINING & CONFERENCES	2,895	2,603	3,000	3,000	3,000
01-410-54-00-5415	TRAVEL & LODGING	1,157	706	2,000	2,000	2,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Street Ops Chargeback to Veh & Equip Fund</i>	63,626	-	-	-	-
01-410-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK <i>3 New Computers/1 Tablet</i>	-	-	1,523	1,523	2,500
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE <i>Includes \$10k for Traffic Signal Monitoring Prg</i>	18,871	8,795	20,000	20,000	30,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,751	3,433	3,500	3,500	3,750
01-410-54-00-5455	MOSQUITO CONTROL	7,142	7,142	7,499	6,281	6,281
01-410-54-00-5458	TREE & STUMP REMOVAL	8,980	5,725	15,000	15,000	15,000
01-410-54-00-5462	PROFESSIONAL SERVICES	6,428	3,089	4,000	4,000	6,825
01-410-54-00-5482	STREET LIGHTING <i>Moved to CW Capital</i>	426	400	9,000	500	-
01-410-54-00-5483	JULIE SERVICES <i>Allocated between Streets, Water & Sewer</i>	-	-	3,000	1,250	3,000
01-410-54-00-5485	RENTAL & LEASE PURCHASE	6,162	1,238	6,000	6,000	6,000
01-410-54-00-5488	OFFICE CLEANING	-	1,164	1,199	1,020	1,051
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	30,385	64,919	55,000	85,000	65,000
	Total: Contractual Services	\$148,823	\$99,214	\$130,721	\$149,074	\$144,407

United City of Yorkville
General Fund

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PUBLIC WORKS - STREET OPERATIONS DEPARTMENT

Account	Description	FY 2017		FY 2018		FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Adopted Budget	Projected	Adopted Budget	
Supplies								
01-410-56-00-5600	WEARING APPAREL	4,620	6,632	5,100	5,100	5,100	5,100	5,100
01-410-56-00-5618	SALT	-	-	-	-	-	-	157,500
01-410-56-00-5619	SIGNS	-	-	15,000	15,000	15,000	15,000	-
	<i>Moved to CW Capital</i>							
01-410-56-00-5620	OPERATING SUPPLIES	5,287	18,832	25,100	25,100	25,100	25,100	23,000
01-410-56-00-5628	VEHICLE MAINTENACE SUPPLIES	27,441	27,125	30,000	30,000	30,000	30,000	30,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	3,270	3,288	6,000	6,000	6,000	6,000	18,500
01-410-56-00-5632	ASPHALT PATCHING	-	-	35,000	15,000	15,000	15,000	-
	<i>Moved to CW Capital</i>							
01-410-56-00-5640	REPAIR & MAINTENANCE	12,775	19,339	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	15,391	21,872	22,898	22,898	22,898	22,898	24,043
	Total: Supplies	\$68,784	\$97,088	\$182,298	\$162,298	\$162,298	\$162,298	\$301,343
	Total: STREET OPERATIONS	<u>\$776,107</u>	<u>\$787,964</u>	<u>\$919,028</u>	<u>\$925,739</u>	<u>\$925,739</u>	<u>\$925,739</u>	<u>\$1,074,586</u>

United City of Yorkville
General Fund

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PUBLIC WORKS - HEALTH AND SANITATION DEPARTMENT

Account	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	35,103	31,147	32,089	33,250	34,081
01-540-54-00-5442	GARBAGE SERVICES	1,262,212	1,105,630	1,137,138	1,168,500	1,200,294
01-540-54-00-5443	LEAF PICKUP	4,080	3,840	5,000	6,720	7,000
	Total: Contractual Services	\$1,301,395	\$1,140,617	\$1,174,227	\$1,208,470	\$1,241,375
	Total: HEALTH AND SANITATION	<u>\$1,301,395</u>	<u>\$1,140,617</u>	<u>\$1,174,227</u>	<u>\$1,208,470</u>	<u>\$1,241,375</u>

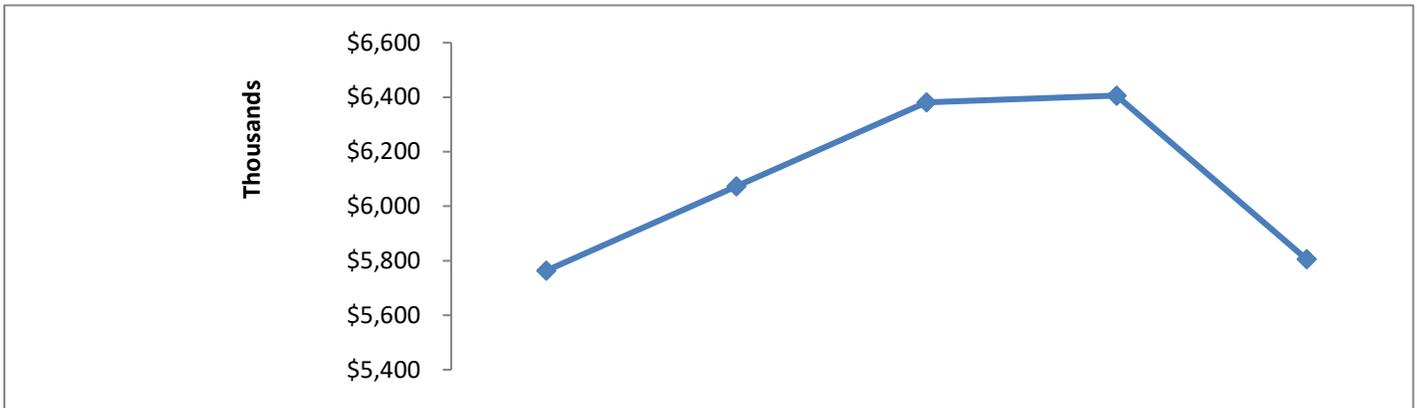
ADMINISTRATIVE SERVICES DEPARTMENT

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Expenditures					
Salaries	800	17,640	500	500	500
Benefits	331,679	334,909	375,608	347,362	379,699
Contractual Services	2,770,751	2,925,753	2,945,232	3,003,928	3,079,351
Supplies	11,106	14,929	15,000	15,000	15,000
Other Financing Uses	2,649,065	2,779,764	3,044,911	3,039,217	2,330,400
Total Administrative Services Department	5,763,401	6,072,995	6,381,251	6,406,007	5,804,950



United City of Yorkville

General Fund

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ADMINISTRATIVE SERVICES DEPARTMENT

Account	Description			FY 2019		FY 2020
		FY 2017	FY 2018	Adopted	FY 2019	Adopted
		Actual	Actual	Budget	Projected	Budget
Salaries						
01-640-50-00-5016	SALARIES - SPECIAL CENSUS	-	16,740	-	-	-
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	800	900	500	500	500
	Total: Salaries	\$800	\$17,640	\$500	\$500	\$500
Benefits						
01-640-52-00-5214	FICA CONTRIBUTION-SPECIAL CENSUS	-	1,281	-	-	-
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	11,298	6,402	20,000	10,000	15,000
01-640-52-00-5231	LIABILITY INSURANCE	286,792	294,582	313,712	295,466	316,374
01-640-52-00-5240	RETIREEES - GROUP HEALTH INSURANCE	33,255	31,857	41,367	41,367	47,796
01-640-52-00-5241	RETIREEES - DENTAL INSURANCE	260	554	449	449	449
01-640-52-00-5242	RETIREEES - VISION INSURANCE	74	233	80	80	80
	Total: Benefits	\$331,679	\$334,909	\$375,608	\$347,362	\$379,699
Contractual Services						
01-640-54-00-5418	PURCHASING SERVICES <i>IGA with Village of Oswego</i>	5,187	54,535	53,419	43,393	50,465
01-640-54-00-5423	IDOR ADMINISTRATION FEE <i>1.5% NHR Sales; 2% BDD & Auto Rental; 0.5% Excise</i>	-	51,945	57,357	43,918	44,689
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	-	1,034	12,000	6,438	7,800
01-640-54-00-5428	UTILITY TAX REBATE <i>WM Wrigley Economic Incentive Agreement</i>	-	14,375	14,375	13,250	14,375
01-640-54-00-5432	FACILITY MANAGEMENT SERVICES <i>IGA with Village of Oswego</i>	-	1,072	50,000	54,130	57,425
01-640-54-00-5439	AMUSEMENT TAX REBATE <i>NCG Cinemas Economic Incentive Agreement</i>	61,613	47,723	60,000	50,000	60,000
01-640-54-00-5449	KENCOM <i>Includes New World Maint & Record Mgmt Fees</i>	74,842	119,698	110,958	110,958	126,109
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	117,691	203,809	136,000	225,000	225,000
01-640-54-00-5456	CORPORATE COUNSEL	102,825	99,701	110,000	120,000	115,000
01-640-54-00-5461	LITIGATION COUNSEL	211,454	188,411	120,000	80,000	120,000
01-640-54-00-5462	PROFESSIONAL SERVICES <i>Lobbyist Services</i>	-	-	-	20,000	27,000
01-640-54-00-5463	SPECIAL COUNSEL	4,815	9,511	20,000	35,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	350,899	379,663	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	92,765	96,010	92,000	96,000	96,000
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>	65,166	71,642	72,000	72,000	72,000
01-640-54-00-5486	ECONOMIC DEVELOPMENT	160,359	145,989	145,000	160,225	146,000

United City of Yorkville General Fund

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ADMINISTRATIVE SERVICES DEPARTMENT

Account	Description			FY 2019		FY 2020
		FY 2017 Actual	FY 2018 Actual	Adopted Budget	FY 2019 Projected	Adopted Budget
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,286	1,233	1,500	1,233	1,500
01-640-54-00-5492	SALES TAX REBATE	879,408	879,122	928,303	895,000	912,900
01-640-54-00-5493	BUSINESS DISTRICT REBATE <i>Kendall Marketplace, Countryside & Downtown</i>	387,157	401,611	425,320	413,700	421,088
01-640-54-00-5494	ADMISSIONS TAX REBATE <i>100% Rebated - Raging Waves - expires FY 2027</i>	122,007	130,766	120,000	148,133	140,000
01-640-54-00-5499	BAD DEBT <i>Refuse Portion of Utility Billing</i>	1,634	1,004	2,000	2,000	2,000
	Total: Contractual Services	\$2,770,751	\$2,925,753	\$2,945,232	\$3,003,928	\$3,079,351
Supplies						
01-640-56-00-5625	REIMBURSABLE REPAIRS <i>Canceled out by Reimb - Liability Insurance</i>	11,106	14,929	15,000	15,000	15,000
	Total: Supplies	\$11,106	\$14,929	\$15,000	\$15,000	\$15,000
Other Financing Uses						
01-640-99-00-9915	TRANSFER TO MOTOR FUEL TAX	33,750	268	-	-	-
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	71,602	-	569,725	569,725	-
01-640-99-00-9942	TRANSFER TO DEBT SERVICE <i>2014B Debt Service</i>	266,979	309,972	318,725	314,725	319,379
01-640-99-00-9952	TRANSFER TO SEWER <i>2011 Ref Bond Debt Service</i>	1,134,052	1,137,166	856,583	856,583	575,030
01-640-99-00-9979	TRANSFER TO PARK & RECREATION <i>Operational Transfer</i>	1,118,638	1,308,583	1,274,699	1,274,699	1,410,988
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS <i>Transfer to Offset Liability Insurance charges</i>	24,044	23,775	25,179	23,485	25,003
	Total: Other Financing Uses	\$2,649,065	\$2,779,764	\$3,044,911	\$3,039,217	\$2,330,400
	Total: ADMINISTRATIVE SERVICES	<u>\$5,763,401</u>	<u>\$6,072,995</u>	<u>\$6,381,251</u>	<u>\$6,406,007</u>	<u>\$5,804,950</u>

United City of Yorkville
General Fund Expenditures by Category
Fiscal Year 2020 Budget

	Salaries	Benefits	Contractual Services	Supplies	Other Financing Uses	Department Total
<i>Administration</i>	<u>600,095</u>	<u>220,528</u>	<u>131,949</u>	<u>10,000</u>	-	<u>962,572</u>
<i>Finance</i>	<u>301,372</u>	<u>119,719</u>	<u>108,250</u>	<u>2,500</u>	-	<u>531,841</u>
<i>Police</i>	<u>3,349,248</u>	<u>2,175,164</u>	<u>270,613</u>	<u>128,500</u>	-	<u>5,923,525</u>
<i>Community Development</i>	<u>520,619</u>	<u>184,592</u>	<u>217,523</u>	<u>7,655</u>	-	<u>930,389</u>
<i>Public Works</i>	<u>434,921</u>	<u>193,915</u>	<u>1,385,782</u>	<u>301,343</u>	-	<u>2,315,961</u>
Street Operations	434,921	193,915	144,407	301,343	-	1,074,586
Health and Sanitation	-	-	1,241,375	-	-	1,241,375
<i>Administrative Services</i>	<u>500</u>	<u>379,699</u>	<u>3,079,351</u>	<u>15,000</u>	<u>2,330,400</u>	<u>5,804,950</u>
Total Expenditures and Transfers	5,206,755	3,273,617	5,193,468	464,998	2,330,400	16,469,238
	31.62%	19.88%	31.53%	2.82%	14.15%	

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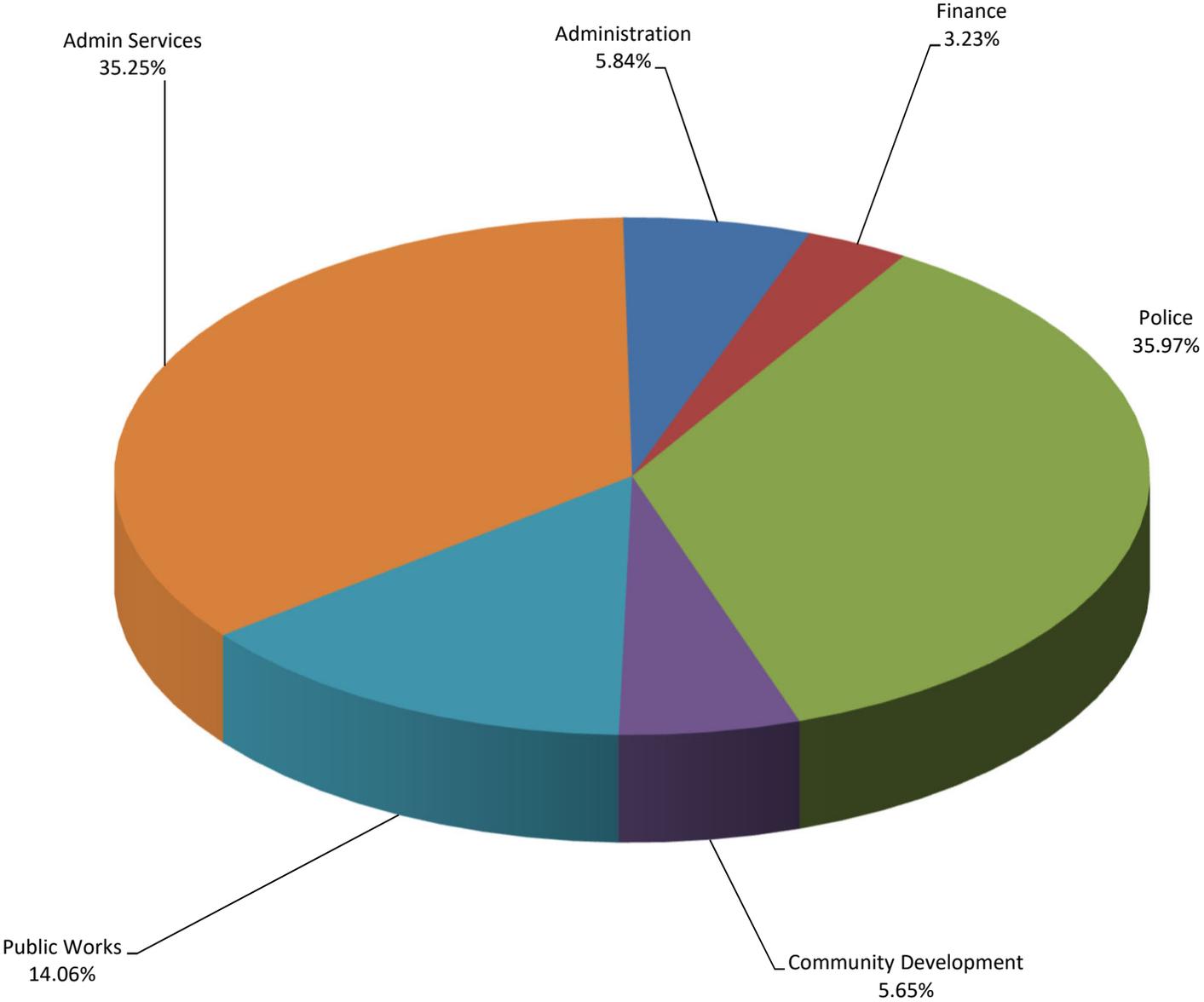
United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2020 Budget

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
<i>Administration</i>	<u>770,180</u>	<u>860,857</u>	<u>955,899</u>	<u>941,707</u>	<u>962,572</u>
Salaries	460,265	518,618	579,552	573,500	600,095
Benefits	161,660	201,497	224,357	216,600	220,528
Contractual Services	140,692	131,910	141,990	141,607	131,949
Supplies	7,563	8,832	10,000	10,000	10,000
<i>Finance</i>	<u>399,439</u>	<u>444,035</u>	<u>490,629</u>	<u>480,315</u>	<u>531,841</u>
Salaries	234,874	251,587	272,370	272,370	301,372
Benefits	78,103	106,348	119,623	109,909	119,719
Contractual Services	83,934	84,202	95,936	96,036	108,250
Supplies	2,528	1,898	2,700	2,000	2,500
<i>Police</i>	<u>4,903,925</u>	<u>5,283,553</u>	<u>5,645,116</u>	<u>5,402,040</u>	<u>5,923,525</u>
Salaries	2,780,763	2,911,083	3,151,723	3,050,500	3,349,248
Benefits	1,728,589	1,915,338	1,960,422	1,885,459	2,175,164
Contractual Services	297,858	341,253	405,411	340,581	270,613
Supplies	96,715	115,879	127,560	125,500	128,500
<i>Community Development</i>	<u>573,958</u>	<u>629,893</u>	<u>829,646</u>	<u>916,827</u>	<u>930,389</u>
Salaries	374,208	427,777	488,585	467,355	520,619
Benefits	138,585	151,538	179,347	167,773	184,592
Contractual Services	49,929	42,549	153,174	274,159	217,523
Supplies	11,236	8,029	8,540	7,540	7,655
<i>Public Works - Street Operations</i>	<u>776,107</u>	<u>787,964</u>	<u>919,028</u>	<u>925,739</u>	<u>1,074,586</u>
Salaries	362,054	395,459	408,909	418,430	434,921
Benefits	196,446	196,203	197,100	195,937	193,915
Contractual Services	148,823	99,214	130,721	149,074	144,407
Supplies	68,784	97,088	182,298	162,298	301,343
<i>Public Works - Health & Sanitation</i>	<u>1,301,395</u>	<u>1,140,617</u>	<u>1,174,227</u>	<u>1,208,470</u>	<u>1,241,375</u>
Contractual Services	1,301,395	1,140,617	1,174,227	1,208,470	1,241,375
Total Public Works	2,077,502	1,928,581	2,093,255	2,134,209	2,315,961

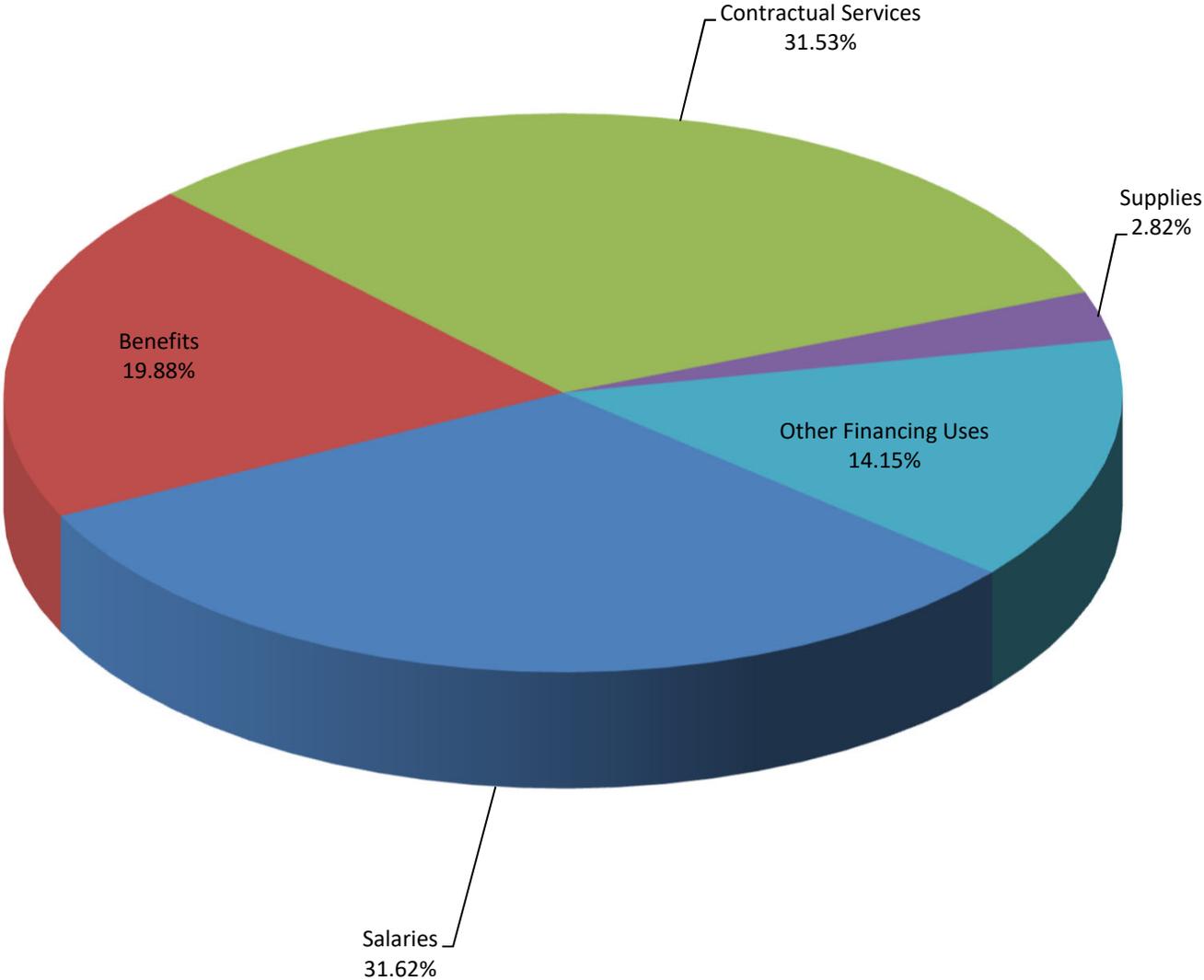
United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2020 Budget

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
<i>Administrative Services</i>	<u>5,763,401</u>	<u>6,072,995</u>	<u>6,381,251</u>	<u>6,406,007</u>	<u>5,804,950</u>
Salaries	800	17,640	500	500	500
Benefits	331,679	334,909	375,608	347,362	379,699
Contractual Services	2,770,751	2,925,753	2,945,232	3,003,928	3,079,351
Supplies	11,106	14,929	15,000	15,000	15,000
Other Financing Uses	2,649,065	2,779,764	3,044,911	3,039,217	2,330,400
Total Expenditures and Transfers	14,488,405	15,219,914	16,395,796	16,281,105	16,469,238

United City of Yorkville
Expenditures by Department
General Fund Fiscal Year 2020 Budget



United City of Yorkville
Expenditures by Category
General Fund Fiscal Year 2020 Budget



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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:

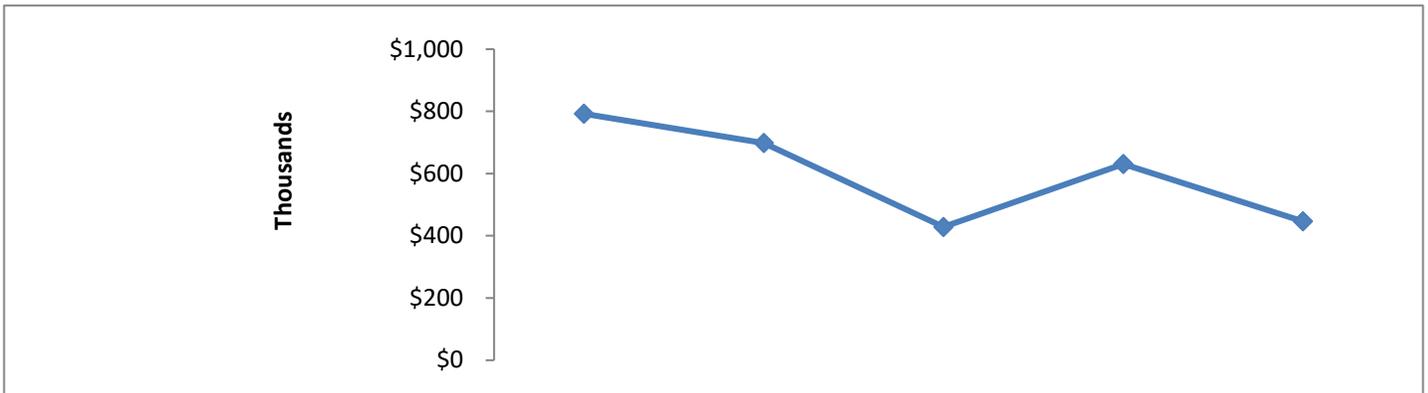
- Motor Fuel Tax Fund (15)
- Parks & Recreation Fund (79)
- Land Cash Fund (72)
- Countryside TIF Fund (87)
- Downtown TIF Fund (88)
- Downtown TIF II Fund (89)
- Fox Hill SSA Fund (11)
- Sunflower SSA Fund (12)

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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.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Intergovernmental	470,816	495,510	530,817	537,422	525,084
Investment Earnings	3,556	8,475	5,000	15,000	9,820
Other Financing Sources	33,750	268	-	-	-
Total Revenue	508,122	504,253	535,817	552,422	534,904
Expenditures					
Contractual Services	105,673	98,120	97,000	97,000	-
Supplies	119,661	126,075	90,000	90,000	-
Capital Outlay	373,787	373,787	504,787	433,788	718,788
Total Expenditures	599,121	597,982	691,787	620,788	718,788
Surplus (Deficit)	(90,999)	(93,729)	(155,970)	(68,366)	(183,884)
Ending Fund Balance	792,224	698,493	428,536	630,127	446,243
	<i>132.2%</i>	<i>116.8%</i>	<i>61.9%</i>	<i>101.5%</i>	<i>62.1%</i>



United City of Yorkville
Motor Fuel Tax Fund

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MOTOR FUEL TAX FUND REVENUE

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Intergovernmental						
15-000-41-00-4112	MOTOR FUEL TAX	428,888	454,449	489,817	489,817	484,084
15-000-41-00-4113	MFT HIGH GROWTH	41,928	41,061	41,000	47,605	41,000
	Total: Intergovernmental	\$470,816	\$495,510	\$530,817	\$537,422	\$525,084
Investment Earnings						
15-000-45-00-4500	INVESTMENT EARNINGS	3,556	8,475	5,000	15,000	9,820
	Total: Investment Earnings	\$3,556	\$8,475	\$5,000	\$15,000	\$9,820
Other Financing Sources						
15-000-49-00-4901	TRANSFER FROM GENERAL	33,750	268	-	-	-
	Total: Other Financing Sources	\$33,750	\$268	\$0	\$0	\$0
	Total: MFT FUND REVENUE	<u>\$508,122</u>	<u>\$504,253</u>	<u>\$535,817</u>	<u>\$552,422</u>	<u>\$534,904</u>

United City of Yorkville
Motor Fuel Tax Fund

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MOTOR FUEL TAX FUND EXPENDITURES

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Contractual Services						
15-155-54-00-5438	SALT STORAGE	7,750	7,750	-	-	-
15-155-54-00-5482	STREET LIGHTING	97,923	90,370	97,000	97,000	-
	Total: Contractual Services	\$105,673	\$98,120	\$97,000	\$97,000	\$0
Supplies						
15-155-56-00-5618	SALT	64,396	84,015	90,000	90,000	-
15-155-56-00-5619	SIGNS	15,640	9,171	-	-	-
15-155-56-00-5632	ASPHALT PATCHING	24,244	21,653	-	-	-
15-155-56-00-5642	STREET LIGHTING SUPPLIES	15,381	11,236	-	-	-
	Total: Supplies	\$119,661	\$126,075	\$90,000	\$90,000	\$0
Capital Outlay						
15-155-60-00-6004	BASELINE ROAD BRIDGE REPAIRS	-	-	25,000	-	25,000
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	300,000	300,000	406,000	360,000	620,000
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	73,787	73,787	73,788	73,788
	Total: Capital Outlay	\$373,787	\$373,787	\$504,787	\$433,788	\$718,788
	Total: MFT EXPENDITURES	<u>\$599,121</u>	<u>\$597,982</u>	<u>\$691,787</u>	<u>\$620,788</u>	<u>\$718,788</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.

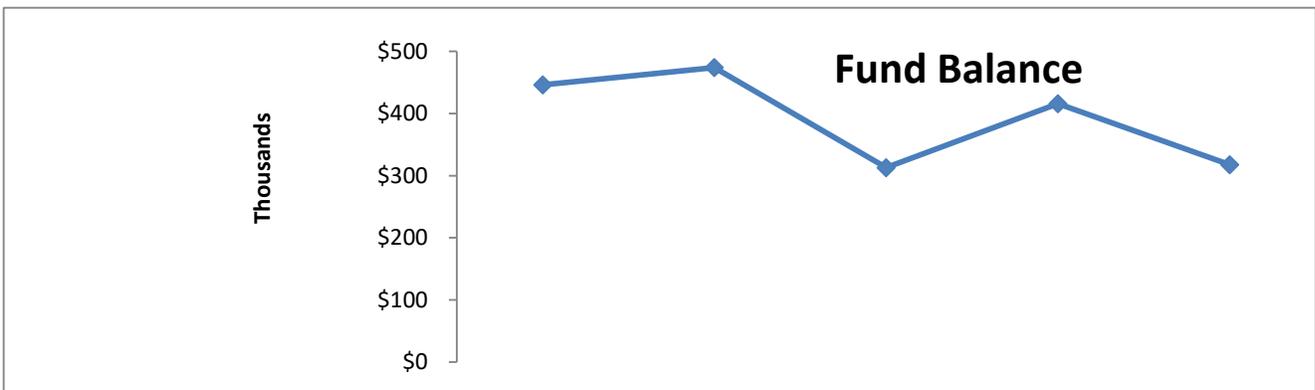
Operational Functions - Parks Department

- Create & Support City Parks & Landscapes
- Assemble & Maintain Playgrounds
- Set-up and Break Down Special Events
- Preserve Open Space & Park Areas
- Construction & Maintenance of Athletic Fields

Operational Functions - Recreation Department

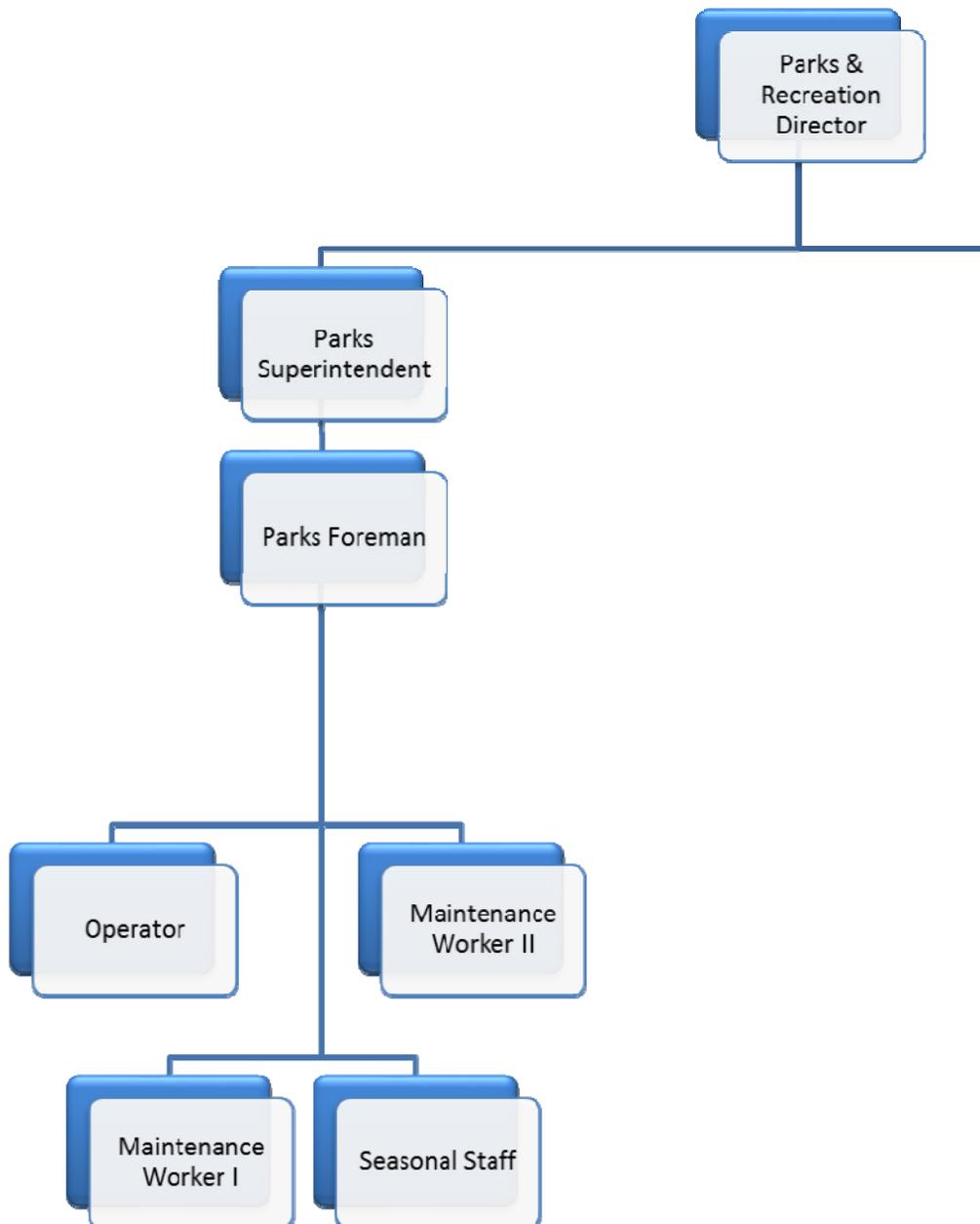
- Coordinate Special Events for the City
- Oversee Youth & Adult Athletic Leagues
- Build & Promote Positive Relationships with Stakeholders
- Direct Childhood Development Programs

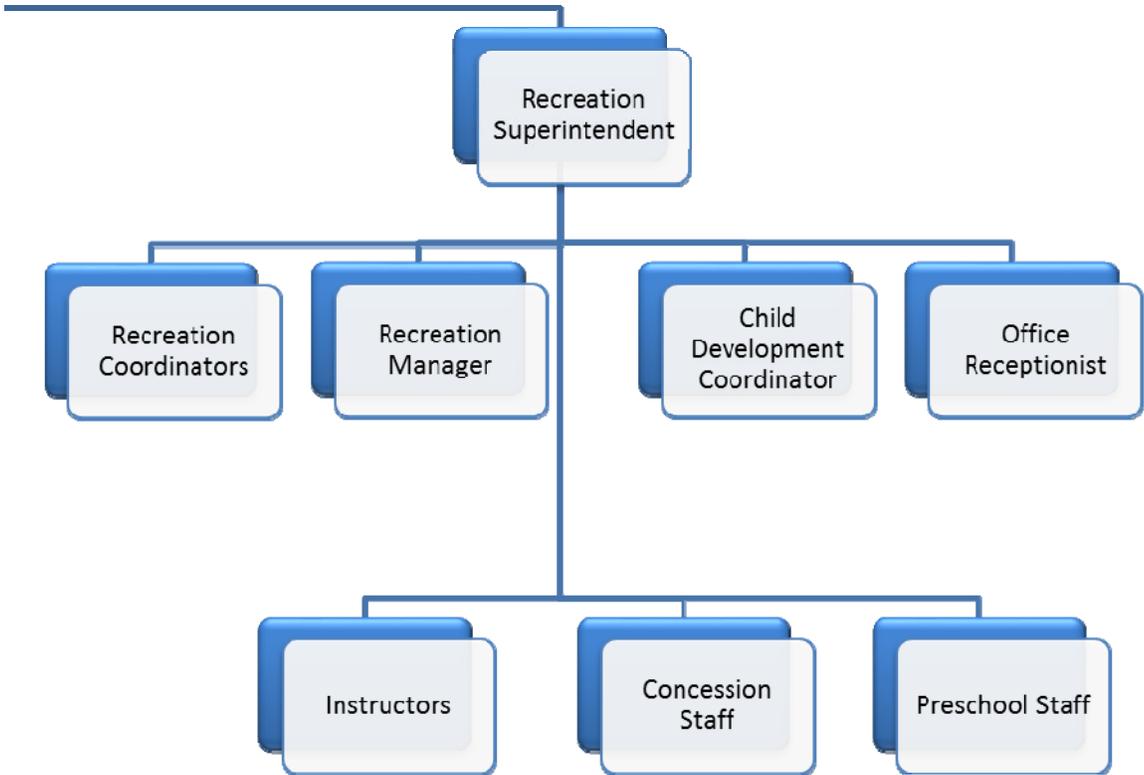
	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected Budget	FY 2020 Adopted Budget
Revenue					
Charges for Service	455,676	453,466	646,815	659,815	632,000
Investment Earnings	328	800	500	1,500	1,500
Reimbursements	3,002	174	-	19,158	-
Miscellaneous	209,970	234,784	201,000	204,849	200,500
Other Financing Sources	1,118,638	1,308,583	1,274,699	1,274,699	1,410,988
Total Revenue	1,787,614	1,997,807	2,123,014	2,160,021	2,244,988
Expenditures					
Salaries	805,190	868,189	989,828	992,500	1,103,861
Benefits	365,079	390,010	437,531	415,316	448,232
Contractual Services	311,346	318,383	294,214	282,579	301,682
Supplies	360,884	393,250	506,935	527,606	489,630
Total Expenditures	1,842,499	1,969,832	2,228,508	2,218,001	2,343,405
Surplus (Deficit)	(54,885)	27,975	(105,494)	(57,980)	(98,417)
Ending Fund Balance	445,875	473,852	312,946	415,872	317,455
	24.2%	24.1%	14.0%	18.7%	13.5%





Parks & Recreation Department Organization Structure Fiscal Year 2020





PARKS & RECREATION FUND (79)

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 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	2.00	3.00	3.00	3.00	3.00
Maintenance Worker II	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>
Total Full-Time Personnel	7.50	7.50	7.50	8.50	8.50
Part-time Personnel:					
Seasonal Staff	<u>1.58</u>	<u>1.64</u>	<u>1.68</u>	<u>1.91</u>	<u>1.92</u>
Total Personnel - Parks	9.08	9.14	9.18	10.41	10.42
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	0.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Child Development Coordinator	1.00	1.00	1.00	1.00	1.00
Receptionist	0.00	0.50	0.50	0.50	0.50
Office Supervisor	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full-Time Personnel	5.50	5.00	5.00	6.00	6.00
Part-time Personnel: ***					
Instructors	0.60	1.40	1.44	1.72	1.80
Preschool Staff	1.24	1.67	1.68	1.68	1.68
Concession Staff	<u>1.03</u>	<u>0.67</u>	<u>1.08</u>	<u>0.98</u>	<u>1.08</u>
Total Part-Time Personnel	2.87	3.74	4.20	4.38	4.56
Total Personnel - Recreation	8.37	8.74	9.20	10.38	10.56
Total Full-Time Equivalent Personnel	<u>17.45</u>	<u>17.88</u>	<u>18.38</u>	<u>20.79</u>	<u>20.98</u>

* 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 2019 Parks & Recreation Fund Highlights

Redevelopment Grants - Completed Bristol Bay and Riverfront Park Redevelopment grant projects.

Windett Ridge - Installed Windett Ridge Playground.

New Sports League - Transitioned the Youth Baseball & Softball League from the YYBSA.

Fiscal Year 2020 Parks & Recreation Fund Goals & Objectives

- Install Riverfront Park East Boat Launch Area.
- Pending funding, replace Raintree Park C, Beecher and Caledonia Playgrounds.
- Replace Town Square Roof.
- 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
- Add Athletic League App for better communication with coaches, families and participants.

Parks & Recreation Department Performance Metrics

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual
<i><u>Staff Certification</u></i>				
Illinois Parks and Recreation Professional Development School Graduates	5	5	6	6
National Recreation and Parks Association Certified Employees	3	4	4	4
Certified Playground Safety Inspectors	2	2	2	2
USDA Pesticide Licensed Employees	4	6	6	6
<i><u>Registration</u></i>				
Catalog Household Delivery - per Season (3 times per year)	19,500	19,500	19,750	20,000
Total Number Of Registrations	3,482	3,485	3,658	5,584
Total Number of Registration On-Line	940	1,054	1,151	2,226
Percentage Of Registration On-Line	27.00%	30.24%	31.46%	39.00%

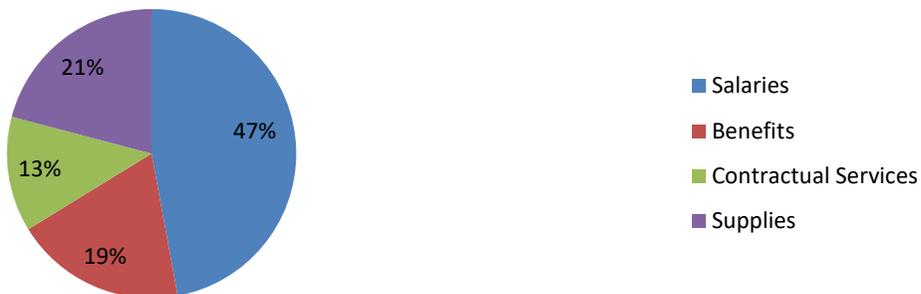
PARKS & RECREATION FUND (79)

Parks & Recreation Department Performance Metrics (continued)

Number of Facilities

Parks	36	36	36	36
Playgrounds	23	24	25	25
Skate Park	0	0	1	1
Spray Park - Water Feature	1	1	1	1
Baseball Fields	19	19	19	19
Soccer Fields	12	12	12	12
Tennis Courts	4	4	4	4
Total Park Acres To Maintain	240	240	250	250

Parks & Recreation Fund Expenditure by Category



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

79

PARKS AND RECREATION FUND REVENUE

Account	Description			FY 2019		FY 2020
		FY 2017	FY 2018	Adopted	FY 2019	Adopted
		Actual	Actual	Budget	Projected	Budget
Charges for Services						
79-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	-	81,815	81,815	-
79-000-44-00-4402	SPECIAL EVENTS	109,109	87,666	90,000	90,000	90,000
79-000-44-00-4403	CHILD DEVELOPMENT	135,445	141,046	130,000	145,000	145,000
79-000-44-00-4404	ATHLETICS AND FITNESS	178,613	187,611	315,000	315,000	365,000
79-000-44-00-4441	CONCESSION REVENUE	32,509	37,143	30,000	28,000	32,000
	Total: Charges for Services	\$455,676	\$453,466	\$646,815	\$659,815	\$632,000
Investment Earnings						
79-000-45-00-4500	INVESTMENT EARNINGS	328	800	500	1,500	1,500
	Total: Investment Earnings	\$328	\$800	\$500	\$1,500	\$1,500
Reimbursements						
79-000-46-00-4690	REIMB - MISCELLANEOUS	3,002	174	-	19,158	-
	Total: Reimbursements	\$3,002	\$174	\$0	\$19,158	\$0
Miscellaneous						
79-000-48-00-4820	RENTAL INCOME <i>Verizon Water Tower Lease - Wheaton Woods Foxy's Ice Cream Ginger & Soul</i>	53,345	54,701	55,000	53,208	54,500
79-000-48-00-4825	PARK RENTALS	13,221	20,200	15,000	15,500	15,000
79-000-48-00-4843	HOMETOWN DAYS	117,354	128,156	108,000	118,141	108,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	20,547	19,753	20,000	15,000	20,000
79-000-48-00-4850	MISCELLANEOUS INCOME	5,503	11,974	3,000	3,000	3,000
	Total: Miscellaneous	\$209,970	\$234,784	\$201,000	\$204,849	\$200,500
Other Financing Sources						
79-000-49-00-4901	TRANSFER FROM GENERAL	1,118,638	1,308,583	1,274,699	1,274,699	1,410,988
	Total: Other Financing Sources	\$1,118,638	\$1,308,583	\$1,274,699	\$1,274,699	\$1,410,988
	Total: PARKS & REC REVENUE	<u>\$1,787,614</u>	<u>\$1,997,807</u>	<u>\$2,123,014</u>	<u>\$2,160,021</u>	<u>\$2,244,988</u>

United City of Yorkville Parks and Recreation Fund

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PARKS DEPARTMENT EXPENDITURES

Account	Description	FY 2019				
		FY 2017 Actual	FY 2018 Actual	Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Salaries						
79-790-50-00-5010	SALARIES & WAGES	425,198	459,025	492,742	485,000	552,859
79-790-50-00-5015	PART-TIME SALARIES	35,251	37,282	50,000	50,000	51,000
79-790-50-00-5020	OVERTIME	2,091	2,533	3,000	5,000	5,000
	Total: Salaries	\$462,540	\$498,840	\$545,742	\$540,000	\$608,859
Benefits						
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	46,256	51,254	54,650	54,650	52,725
79-790-52-00-5214	FICA CONTRIBUTION	34,143	36,883	40,354	40,354	44,715
79-790-52-00-5216	GROUP HEALTH INSURANCE	119,781	131,162	158,534	141,675	153,747
79-790-52-00-5222	GROUP LIFE INSURANCE	884	896	594	583	645
79-790-52-00-5223	DENTAL INSURANCE	8,353	9,726	10,707	9,797	10,866
79-790-52-00-5224	VISION INSURANCE	1,002	1,313	1,497	1,393	1,537
	Total: Benefits	\$210,419	\$231,234	\$266,336	\$248,452	\$264,235
Contractual Services						
79-790-54-00-5412	TRAINING & CONFERENCES	4,410	4,186	7,000	1,000	7,000
79-790-54-00-5415	TRAVEL & LODGING	807	248	3,000	100	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	53,908	70,000	-	-	-
79-790-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK <i>0.5 New Computers</i>	-	-	5,200	5,200	662
79-790-54-00-5440	TELECOMMUNICATIONS	6,278	6,348	6,500	6,500	6,500
79-790-54-00-5462	PROFESSIONAL SERVICES	2,461	1,940	3,000	3,000	9,400
79-790-54-00-5466	LEGAL SERVICES	663	2,634	6,000	2,000	3,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	2,334	5,818	2,500	2,500	2,500
79-790-54-00-5495	OFFICE CLEANING	-	2,719	2,800	2,792	2,876
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Broad Weed Control in Parks Vehicle Maintenance</i>	22,411	17,640	50,000	50,000	50,000
	Total: Contractual Services	\$93,272	\$111,533	\$86,000	\$73,092	\$84,938
Supplies						
79-790-56-00-5600	WEARING APPAREL	5,344	8,647	6,220	6,220	6,220
79-790-56-00-5620	OPERATING SUPPLIES	23,577	31,213	35,200	35,200	25,000
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	1,576	5,965	6,000	6,000	6,000
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,000	2,000	20,000	20,000	2,000
79-790-56-00-5640	REPAIR & MAINTENANCE	69,160	68,347	126,000	126,000	126,000
79-790-56-00-5695	GASOLINE	12,439	15,686	14,445	24,200	25,410
	Total: Supplies	\$114,096	\$131,858	\$207,865	\$217,620	\$190,630
	Total: PARK DEPT EXPENDITURES	<u>\$880,327</u>	<u>\$973,465</u>	<u>\$1,105,943</u>	<u>\$1,079,164</u>	<u>\$1,148,662</u>

United City of Yorkville Parks and Recreation Fund

795

RECREATION DEPARTMENT EXPENDITURES

Account	Description			FY 2019		FY 2020
		FY 2017	FY 2018	Adopted	FY 2019	Adopted
		Actual	Actual	Budget	Projected	Budget
Salaries						
79-795-50-00-5010	SALARIES & WAGES	283,924	290,580	324,086	337,500	359,002
79-795-50-00-5015	PART-TIME SALARIES	9,989	16,602	40,000	40,000	41,000
79-795-50-00-5045	CONCESSION WAGES	7,891	8,344	15,000	10,000	15,000
79-795-50-00-5046	PRE-SCHOOL WAGES	30,091	34,468	40,000	40,000	40,000
79-795-50-00-5052	INSTRUCTORS WAGES	10,755	19,355	25,000	25,000	40,000
	Total: Salaries	\$342,650	\$369,349	\$444,086	\$452,500	\$495,002
Benefits						
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	30,328	31,208	39,956	36,000	37,514
79-795-52-00-5214	FICA CONTRIBUTION	25,585	27,561	32,367	32,367	36,761
79-795-52-00-5216	GROUP HEALTH INSURANCE	91,187	92,497	90,945	90,570	101,795
79-795-52-00-5222	GROUP LIFE INSURANCE	396	407	440	440	440
79-795-52-00-5223	DENTAL INSURANCE	6,362	6,235	6,539	6,539	6,539
79-795-52-00-5224	VISION INSURANCE	802	868	948	948	948
	Total: Benefits	\$154,660	\$158,776	\$171,195	\$166,864	\$183,997
Contractual Services						
79-795-54-00-5410	TUITION REIMBURSEMENT	-	-	-	3,216	9,648
79-795-54-00-5412	TRAINING & CONFERENCES	2,951	3,295	5,000	5,000	5,000
79-795-54-00-5415	TRAVEL & LODGING	1,028	542	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	4,412	2,812
	<i>2.5 New Computers</i>					
79-795-54-00-5426	PUBLISHING & ADVERTISING	52,018	52,825	55,000	55,000	55,000
79-795-54-00-5440	TELECOMMUNICATIONS	7,064	7,734	8,000	8,000	8,000
79-795-54-00-5447	SCHOLARSHIPS	-	-	2,500	1,000	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	2,609	3,198	3,500	3,500	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	1,155	4,113	3,000	3,000	3,000
79-795-54-00-5462	PROFESSIONAL SERVICES	101,289	116,287	100,000	100,000	100,000
79-795-54-00-5480	UTILITIES	11,976	11,515	13,483	13,483	14,292
79-795-54-00-5485	RENTAL & LEASE PURCHASE	1,808	1,874	3,000	3,000	3,000
79-795-54-00-5488	OFFICE CLEANING	-	4,194	4,319	3,876	3,992
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,061	1,273	3,000	3,000	3,000
79-795-54-00-5496	PROGRAM REFUNDS	10,115	-	-	-	-
	<i>Line Item Discontinued</i>					
	Total: Contractual Services	\$218,074	\$206,850	\$208,214	\$209,487	\$216,744

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

795

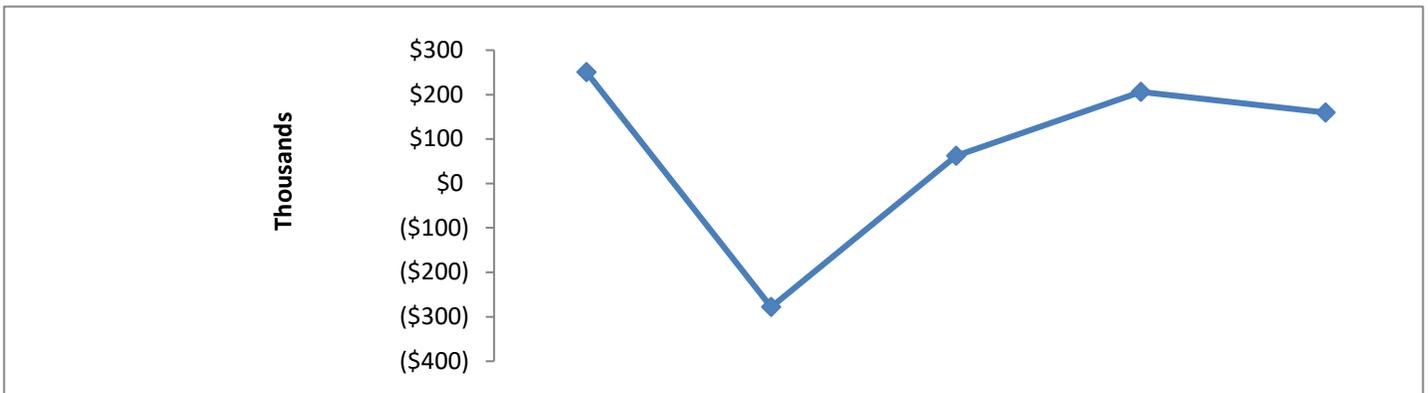
RECREATION DEPARTMENT EXPENDITURES

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	96,287	108,177	100,000	110,986	100,000
79-795-56-00-5606	PROGRAM SUPPLIES	121,860	119,317	160,000	160,000	160,000
79-795-56-00-5607	CONCESSION SUPPLIES	14,926	15,796	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	2,325	2,809	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	9,240	12,115	15,000	15,000	15,000
79-795-56-00-5640	REPAIR & MAINTENANCE	1,230	2,279	2,000	2,000	2,000
79-795-56-00-5695	GASOLINE	920	899	1,070	1,000	1,000
Total:	Supplies	\$246,788	\$261,392	\$299,070	\$309,986	\$299,000
Total: RECREATION EXPENDITURES		<u>\$962,172</u>	<u>\$996,367</u>	<u>\$1,122,565</u>	<u>\$1,138,837</u>	<u>\$1,194,743</u>

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Intergovernmental	15,711	-	702,474	702,474	-
Licenses & Permits	1,103	1,505	-	-	-
Reimbursements	63,796	5,701	-	-	-
Land Cash Contributions	47,753	125,491	11,639	162,779	58,435
Other Financing Sources	2,500	2,503	-	3,406	-
Total Revenue	130,863	135,200	714,113	868,659	58,435
Expenditures					
Contractual Services	1,103	1,505	-	4,795.00	4,850.00
Capital Outlay	91,762	662,215	435,000	379,500	100,000
Total Expenditures	92,865	663,720	435,000	384,295	104,850
Surplus (Deficit)	37,998	(528,520)	279,113	484,364	(46,415)
Ending Fund Balance	250,318	(278,204)	62,362	206,160	159,745
	269.6%	-41.9%	14.3%	53.6%	152.4%



United City of Yorkville Land Cash Fund

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LAND CASH REVENUE

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Intergovernmental						
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	5,514	-	312,671	312,671	-
72-000-41-00-4186	OSLAD GRANT - BRISTOL BAY	10,197	-	389,803	389,803	-
	Total: Intergovernmental	\$15,711	\$0	\$702,474	\$702,474	\$0
Licenses & Permits						
72-000-42-00-4216	BUILD PROGRAM PERMITS	1,103	1,505	-	-	-
	Total: Licenses & Permits	\$1,103	\$1,505	\$0	\$0	\$0
Reimbursements						
72-000-46-00-4655	REIMB - GRANDE RESERVE PARK	63,796	5,701	-	-	-
	Total: Reimbursements	\$63,796	\$5,701	\$0	\$0	\$0
Land Cash Contributions						
72-000-47-00-4703	AUTUMN CREEK	27,690	-	-	-	6,606
72-000-47-00-4704	BLACKBERRY WOODS	7,955	17,614	-	9,091	15,909
72-000-47-00-4706	CALEDONIA	2,013	39,261	11,639	35,000	16,341
72-000-47-00-4707	RIVER'S EDGE	-	671	-	-	-
72-000-47-00-4708	COUNTRY HILLS	4,614	6,152	-	1,000	8,000
72-000-47-00-4709	SALEK	-	3,213	-	-	-
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	-	10,000	-
72-000-47-00-4724	KENDALL MARKETPLACE	-	162	-	971	2,024
72-000-47-00-4736	BRIARWOOD	4,410	8,418	-	9,555	9,555
	Total: Land Cash Contributions	\$47,753	\$125,491	\$11,639	\$162,779	\$58,435
Other Financing Sources						
72-000-48-00-4850	MISCELLANEOUS INCOME	-	-	-	3,406	-
72-000-49-00-4910	SALE OF CAPITAL ASSETS <i>Sale of Caboose</i>	2,500	2,503	-	-	-
	Total: Other Financing Sources	\$2,500	\$2,503	\$0	\$3,406	\$0
	Total: LAND CASH REVENUE	<u>\$130,863</u>	<u>\$135,200</u>	<u>\$714,113</u>	<u>\$868,659</u>	<u>\$58,435</u>

United City of Yorkville
Land Cash Fund

720

LAND CASH EXPENDITURES

Account	Description			FY 2019		FY 2020
		FY 2017 Actual	FY 2018 Actual	Adopted Budget	FY 2019 Projected	Adopted Budget
Contractual Services						
72-720-54-00-5405	BUILD PROGRAM	1,103	1,505	-	-	-
72-720-54-00-5485	RENTAL & LEASE PURCHASE	-	-	-	4,795	4,850
	Total: Contractual Services	\$1,103	\$1,505	\$0	\$4,795	\$4,850
Capital Outlay						
72-720-60-00-6010	PARK IMPROVEMENTS <i>Bristol Bay/Riverfront Park Paving</i>	-	-	300,000	270,000	-
72-720-60-00-6032	MOSER HOLDING COSTS	8,612	-	-	-	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK <i>Oslad Grant Funded</i>	10,197	384,922	20,000	7,000	-
72-720-60-00-6045	RIVERFRONT PARK <i>Oslad Grant Funded</i>	9,864	276,616	40,000	42,500	-
72-720-60-00-6046	GRANDE RESERVE PARK A	63,089	677	-	-	25,000
72-720-60-00-6047	AUTUMN CREEK	-	-	-	-	50,000
72-720-60-00-6049	RAINTREE PARK C	-	-	-	-	25,000
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	-	-	25,000	-	-
72-720-60-00-6069	WINDETT RIDGE PARK	-	-	50,000	60,000	-
	Total: Capital Outlay	\$91,762	\$662,215	\$435,000	\$379,500	\$100,000
	Total: LAND CASH EXPENDITURES	<u>\$92,865</u>	<u>\$663,720</u>	<u>\$435,000</u>	<u>\$384,295</u>	<u>\$104,850</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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Taxes	215,360	198,294	246,261	198,918	232,318
Total Revenue	215,360	198,294	246,261	198,918	232,318
Expenditures					
Contractual Services	1,940	12,691	713,749	13,710	713,963
Debt Service	159,227	149,669	149,358	149,358	209,845
Total Expenditures	161,167	162,360	863,107	163,068	923,808
Surplus (Deficit)	54,193	35,934	(616,846)	35,850	(691,490)
Ending Fund Balance	(495,754)	(459,819)	(1,077,343)	(423,969)	(1,115,459)
	-307.6%	-283.2%	-124.8%	-260.0%	-120.7%



United City of Yorkville
Countryside TIF Fund

87

COUNTRYSIDE TIF FUND REVENUE

Account	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Taxes						
87-000-40-00-4000	PROPERTY TAXES	215,360	198,294	246,261	198,918	232,318
	Total: Taxes	\$215,360	\$198,294	\$246,261	\$198,918	\$232,318
	Total: COUNTRYSIDE TIF REVENUE	<u>\$215,360</u>	<u>\$198,294</u>	<u>\$246,261</u>	<u>\$198,918</u>	<u>\$232,318</u>

United City of Yorkville
Countryside TIF Fund

870

COUNTRYSIDE TIF FUND EXPENDITURES

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019		FY 2020
				Adopted Budget	FY 2019 Projected	Adopted Budget
Contractual Services						
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	10,701	11,049	11,049	11,263
87-870-54-00-5425	TIF INCENTIVE PAYOUT <i>New Hotel & Convention Center</i>	-	-	700,000	-	700,000
87-870-54-00-5462	PROFESSIONAL SERVICES	1,281	1,329	2,000	2,000	2,000
87-870-54-00-5498	PAYING AGENT FEES	659	661	700	661	700
	Total: Contractual Services	\$1,940	\$12,691	\$713,749	\$13,710	\$713,963
Debt Service - 2015A Bond						
87-870-77-00-8000	PRINCIPAL PAYMENT	26,457	41,009	42,336	42,336	104,517
87-870-77-00-8050	INTEREST PAYMENT	82,055	57,945	56,307	56,307	54,613
	Total: Debt Service -2015A Bond	\$108,512	\$98,954	\$98,643	\$98,643	\$159,130
Debt Service - 2014 Refunding Bond						
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-
87-870-93-00-8050	INTEREST PAYMENT	50,715	50,715	50,715	50,715	50,715
	Total: Debt Service - 2014 Bond	\$50,715	\$50,715	\$50,715	\$50,715	\$50,715
	Total: COUNTRYSIDE TIF	<u>\$161,167</u>	<u>\$162,360</u>	<u>\$863,107</u>	<u>\$163,068</u>	<u>\$923,808</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	-
	\$ 3,525,000	\$ 1,319,854	\$ 4,844,854		\$ 609,130		\$ 710,725

* \$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	\$ 248,644
Date of Issuance	January 6, 2014		
Authorized Issue	\$1,235,000	Principal & Interest Outstanding	\$ 1,697,438
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	\$ 306,508
Date of Issuance	July 8, 2015		
Authorized Issue	\$5,575,000	Principal & Interest Outstanding	\$ 1,785,045
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>

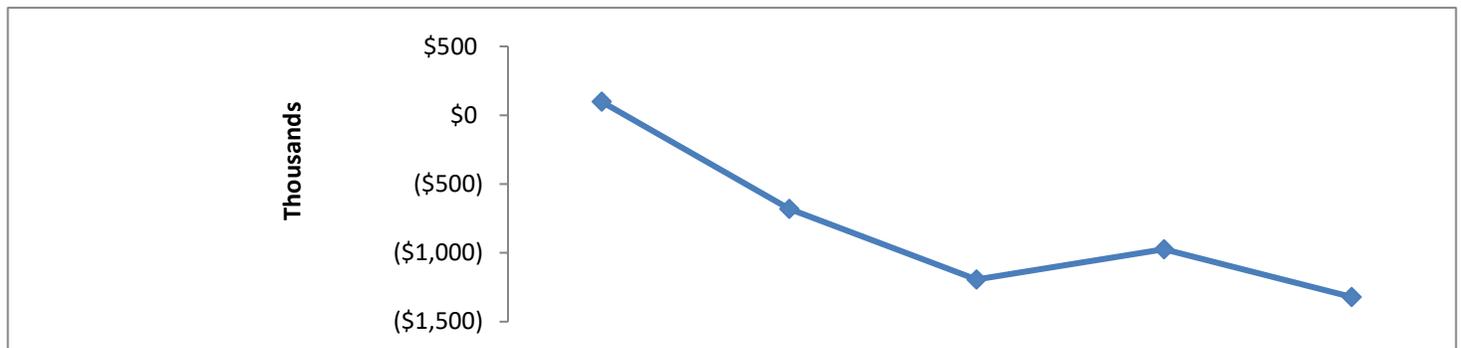
* Principal is allocated as follows: \$4.1M (73.54%) Countryside Subdivision Water Improvements; \$1.475M (26.46%) Refunding of 2005 Countryside Bonds.

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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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Taxes	67,307	76,186	80,000	78,417	80,000
Miscellaneous	1,456	800,000	-	-	-
Total Revenue	68,763	876,186	80,000	78,417	80,000
Expenditures					
Contractual Services	32,016	80,349	72,533	57,533	93,246
Capital Outlay	192,894	1,574,697	216,663	87,482	114,988
Debt Service	-	-	225,800	225,800	218,250
Total Expenditures	224,910	1,655,046	514,996	370,815	426,484
Surplus (Deficit)	(156,147)	(778,860)	(434,996)	(292,398)	(346,484)
Ending Fund Balance	97,556	(681,305)	(1,194,280)	(973,703)	(1,320,187)
	<i>43.4%</i>	<i>-41.2%</i>	<i>-231.9%</i>	<i>-262.6%</i>	<i>-309.6%</i>



United City of Yorkville
Downtown TIF Fund

88

DOWNTOWN TIF FUND REVENUE

Account		FY 2017	FY 2018	FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted	Projected	Adopted
				Budget		Budget
Taxes						
88-000-40-00-4000	PROPERTY TAXES	67,307	76,186	80,000	78,417	80,000
	Total: Taxes	\$67,307	\$76,186	\$80,000	\$78,417	\$80,000
Miscellaneous						
88-000-48-00-4850	MISCELLANEOUS INCOME	1,456	-	-	-	-
88-000-49-00-4905	LOAN PROCEEDS	-	800,000	-	-	-
	Total: Miscellaneous	\$1,456	\$800,000	\$0	\$0	\$0
	Total: DOWNTOWN TIF REVENUE	<u>\$68,763</u>	<u>\$876,186</u>	<u>\$80,000</u>	<u>\$78,417</u>	<u>\$80,000</u>

United City of Yorkville
Downtown TIF Fund

880

DOWNTOWN TIF FUND EXPENDITURES

Account	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020	
			Adopted Budget	Projected	Adopted Budget	
Contractual Services						
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	30,284	31,533	31,533	32,246
88-880-54-00-5425	TIF INCENTIVE PAYOUT <i>Per Imperial Investments Redevelopment Agreement</i>	20,558	22,727	20,000	20,000	20,000
88-880-54-00-5462	PROFESSIONAL SERVICES	304	4,485	6,000	1,000	1,000
88-880-54-00-5466	LEGAL SERVICES	11,154	22,853	15,000	5,000	15,000
88-890-54-00-5470	FACADE REHAB PROGRAM	-	-	-	-	25,000
Total:	Contractual Services	\$32,016	\$80,349	\$72,533	\$57,533	\$93,246
Capital Outlay						
88-880-60-00-6000	PROJECT COSTS <i>Downtown Signage</i>	71,970	73,334	179,243	80,000	27,500
88-880-60-00-6011	PROPERTY ACQUISITION <i>102 E Van Emmon Bldg</i>	10,000	1,164,449	-	-	-
88-880-60-00-6015	DOWNTOWN HILL	-	-	-	-	50,000
88-880-60-00-6045	RIVERFRONT PARK	-	329,494	-	-	-
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	7,482	7,488
Total:	Capital Outlay	\$192,894	\$1,574,697	\$216,663	\$87,482	\$114,988
Debt Service - FNBO Loan - 102 E Van Emmon Building						
88-880-81-00-8000	PRINCIPAL PAYMENT	-	-	200,000	200,000	200,000
80-880-81-00-8050	INTEREST PAYMENT	-	-	25,800	25,800	18,250
Total:	Debt Service - FNBO Loan	\$0	\$0	\$225,800	\$225,800	\$218,250
Total:	DOWNTOWN TIF EXPENDITURES	<u>\$224,910</u>	<u>\$1,655,046</u>	<u>\$514,996</u>	<u>\$370,815</u>	<u>\$426,484</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	\$	225,800
Date of Issuance	May 10, 2017			
Authorized Issue	\$800,000	Principal & Interest Outstanding	\$	636,533
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			

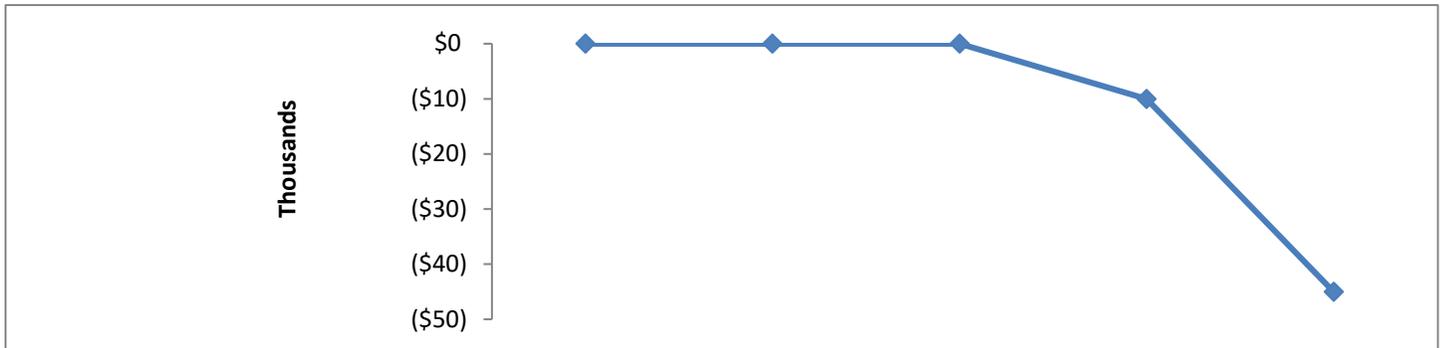
PRINCIPAL AND INTEREST REQUIREMENTS (ANNUALIZED)

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Taxes	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services	-	-	10,000	10,000	35,000
Total Expenditures	-	-	10,000	10,000	35,000
Surplus (Deficit)	-	-	(10,000)	(10,000)	(35,000)
Ending Fund Balance	0	0	0	(10,000)	(45,000)



United City of Yorkville
Downtown TIF II Fund

890

DOWNTOWN TIF II FUND REVENUE

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019		FY 2020
				Adopted Budget	FY 2019 Projected	Adopted Budget
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 II REVENUE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

United City of Yorkville
Downtown TIF II Fund

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DOWNTOWN TIF II FUND EXPENDITURES

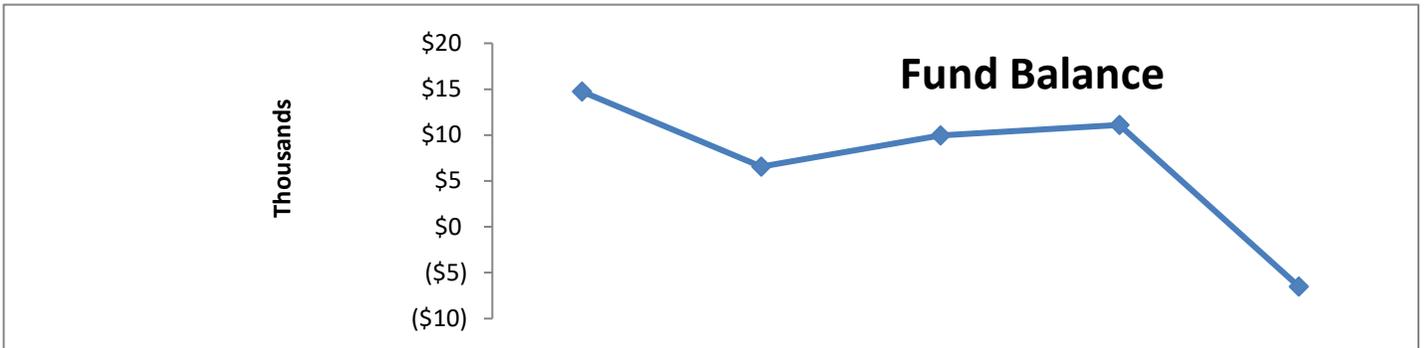
Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Contractual Services						
89-890-54-00-5466	LEGAL SERVICES	-	-	10,000	10,000	10,000
89-890-54-00-5470	FACADE REHAB PROGRAM	-	-	-	-	25,000
	Total: Contractual Services	\$0	\$0	\$10,000	\$10,000	\$35,000
	Total: DOWNTOWN TIF II EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$35,000</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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Taxes	29,263	9,366	13,381	13,381	13,381
Total Revenue	29,263	9,366	13,381	13,381	13,381
Expenditures					
Contractual Services	10,741	17,552	8,835	8,835	30,977
Total Expenditures	10,741	17,552	8,835	8,835	30,977
Surplus (Deficit)	18,522	(8,186)	4,546	4,546	(17,596)
Ending Fund Balance	14,742	6,556	9,954	11,102	(6,494)
	<i>137.2%</i>	<i>37.4%</i>	<i>112.7%</i>	<i>125.7%</i>	<i>-21.0%</i>



United City of Yorkville
Fox Hill Special Service Area Fund

11

FOX HILL SSA FUND REVENUE

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Taxes						
11-000-40-00-4000	PROPERTY TAXES <i>Special Service Area Tax - \$60.55 per Unit</i>	7,263	9,366	13,381	13,381	13,381
11-000-49-00-4910	SALE OF CAPITAL ASSETS	22,000	-	-	-	-
	Total: Taxes	\$29,263	\$9,366	\$13,381	\$13,381	\$13,381
	Total: FOX HILL SSA REVENUE	<u>\$29,263</u>	<u>\$9,366</u>	<u>\$13,381</u>	<u>\$13,381</u>	<u>\$13,381</u>

United City of Yorkville
Fox Hill Special Service Area Fund

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FOX HILL SSA EXPENDITURES

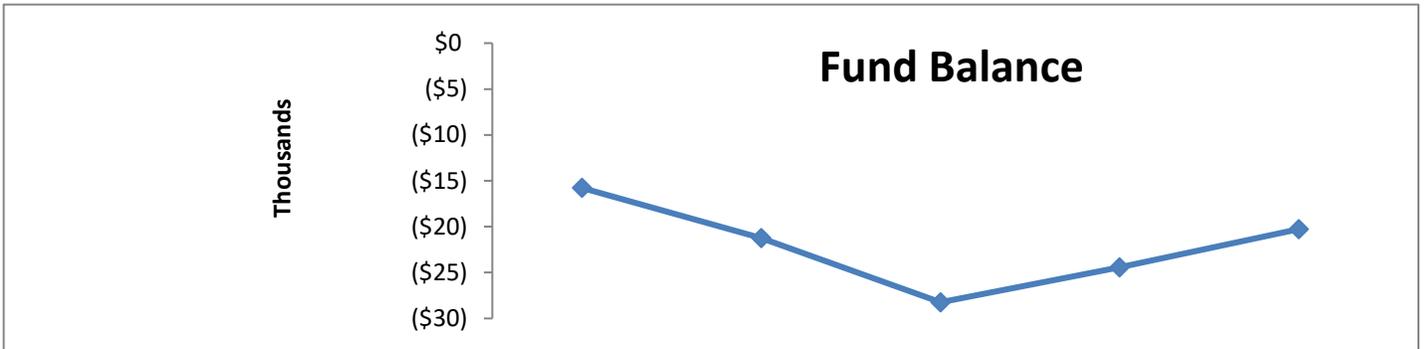
Account	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
11-111-54-00-5462	PROFESSIONAL SERVICES <i>Management Company Fees</i>	-	2,138	2,835	2,835	2,977
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Includes \$22,000 for New Entrance Sign</i>	10,741	15,414	6,000	6,000	28,000
Total:	Contractual Services	\$10,741	\$17,552	\$8,835	\$8,835	\$30,977
	Total: FOX HILL SSA EXPENDITURES	<u>\$10,741</u>	<u>\$17,552</u>	<u>\$8,835</u>	<u>\$8,835</u>	<u>\$30,977</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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Taxes	20,456	13,480	15,637	15,639	18,140
Total Revenue	20,456	13,480	15,637	15,639	18,140
Expenditures					
Contractual Services	5,057	18,957	18,835	18,835	13,977
Total Expenditures	5,057	18,957	18,835	18,835	13,977
Surplus (Deficit)	15,399	(5,477)	(3,198)	(3,196)	4,163
Ending Fund Balance	(15,774)	(21,251)	(28,236)	(24,447)	(20,284)
	-311.9%	-112.1%	-149.9%	-129.8%	-145.1%



United City of Yorkville
Sunflower Special Service Area Fund

12

SUNFLOWER SSA FUND REVENUE

Account		FY 2017	FY 2018	FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted	Projected	Adopted
				Budget		Budget
Taxes						
12-000-40-00-4000	PROPERTY TAXES	20,456	13,480	15,637	15,639	18,140
	<i>Special Service Area Tax - \$155.05 per Unit</i>					
	Total: Taxes	\$20,456	\$13,480	\$15,637	\$15,639	\$18,140
	Total: SUNFLOWER SSA REVENUE	<u>\$20,456</u>	<u>\$13,480</u>	<u>\$15,637</u>	<u>\$15,639</u>	<u>\$18,140</u>

United City of Yorkville
Sunflower Special Service Area Fund

112

SUNFLOWER SSA EXPENDITURES

Account		FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Contractual Services						
12-112-54-00-5416	POND MAINTENANCE	2,512	5,095	5,000	5,000	5,000
12-112-54-00-5462	PROFESSIONAL SERVICES <i>Management Company Fees</i>	-	2,138	2,835	2,835	2,977
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	2,545	11,724	11,000	11,000	6,000
Total:	Contractual Services	\$5,057	\$18,957	\$18,835	\$18,835	\$13,977
	Total: SUNFLOWER SSA EXPENDITURES	<u>\$5,057</u>	<u>\$18,957</u>	<u>\$18,835</u>	<u>\$18,835</u>	<u>\$13,977</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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Taxes	47,070	-	-	-	-
Licenses & Permits	7,015	11,303	6,000	10,000	4,646
Other Financing Sources	266,979	309,972	318,725	314,725	319,379
Total Revenue	321,064	321,275	324,725	324,725	324,025
Expenditures					
Contractual Services	914	1,525	475	475	475
Debt Service	320,150	319,750	324,250	324,250	323,550
Total Expenditures	321,064	321,275	324,725	324,725	324,025
Surplus (Deficit)	-	-	-	-	-
Ending Fund Balance	0	0	0	0	0



United City of Yorkville Debt Service Fund

42

DEBT SERVICE FUND REVENUE

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Taxes						
42-000-40-00-4000	PROPERTY TAXES - 2014B BOND	47,070	-	-	-	-
	Total: Taxes	\$47,070	\$0	\$0	\$0	\$0
License & Permits						
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	6,577	10,253	6,000	10,000	4,646
42-000-42-00-4216	BUILD PROGRAM PERMITS	438	1,050	-	-	-
	Total: Licenses & Permits	\$7,015	\$11,303	\$6,000	\$10,000	\$4,646
Other Financing Sources						
42-000-49-00-4901	TRANSFER FROM GENERAL <i>2014B Debt Service</i>	266,979	309,972	318,725	314,725	319,379
	Total: Other Financing Sources	\$266,979	\$309,972	\$318,725	\$314,725	\$319,379
	Total: DEBT SERVICE FUND REVENUE	<u>\$321,064</u>	<u>\$321,275</u>	<u>\$324,725</u>	<u>\$324,725</u>	<u>\$324,025</u>

United City of Yorkville
Debt Service Fund

420

DEBT SERVICE FUND EXPENDITURES

Account	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
42-420-54-00-5405	BUILD PROGRAM	438	1,050	-	-	-
42-420-54-00-5498	PAYING AGENT FEES	476	475	475	475	475
	Total: Contractual Services	\$914	\$1,525	\$475	\$475	\$475
Debt Service - 2014B Bond						
42-420-79-00-8000	PRINCIPAL PAYMENT	270,000	275,000	285,000	285,000	290,000
42-420-79-00-8050	INTEREST PAYMENT	50,150	44,750	39,250	39,250	33,550
	Total: Debt Service - 2014B Bond	\$320,150	\$319,750	\$324,250	\$324,250	\$323,550
	Total: DEBT SERVICE	<u>\$321,064</u>	<u>\$321,275</u>	<u>\$324,725</u>	<u>\$324,725</u>	<u>\$324,025</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	\$ 1,296,653
Date of Issuance	August 5, 2014		
Authorized Issue	\$2,300,000	Principal & Interest Outstanding	\$ 1,304,800
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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Licenses & Permits	134,050	229,575	145,000	255,663	109,500
Fines & Forfeits	6,608	8,730	6,700	8,900	8,650
Charges for Service	236,948	201,102	216,652	176,250	40,112
Investment Earnings	86	596	150	850	850
Miscellaneous	259,697	1,975	2,000	6,068	2,000
Total Revenue	637,389	441,978	370,502	447,731	161,112
Expenditures					
Contractual Services	31,526	53,799	10,500	9,534	14,500
Supplies	-	-	36,411	34,411	16,080
Capital Outlay	264,262	228,305	298,200	303,185	117,000
Debt Service	73,034	73,034	73,034	75,058	77,890
Total Expenditures	368,822	355,138	418,145	422,188	225,470
Surplus (Deficit)	268,567	86,840	(47,643)	25,543	(64,358)
Ending Fund Balance	270,407	357,246	263,801	382,789	318,431
	73.3%	100.6%	63.1%	90.7%	141.2%



United City of Yorkville Vehicle & Equipment Fund

25

VEHICLE & EQUIPMENT FUND REVENUE

Account	Description	FY 2019				
		FY 2017 Actual	FY 2018 Actual	Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Licenses & Permits						
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	32,100	51,511	55,000	65,000	30,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	28,700	44,935	-	-	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	-	224	-	163	-
25-000-42-00-4218	ENGINEERING CAPITAL FEES	8,600	11,000	12,000	20,000	10,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	60,350	116,205	72,000	160,000	64,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	4,300	5,700	6,000	10,500	5,000
	Total: Licenses & Permits	\$134,050	\$229,575	\$145,000	\$255,663	\$109,500
Fines & Forfeits						
25-000-43-00-4315	DUI FINES	5,865	8,130	6,000	8,250	8,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	743	600	700	650	650
	Total: Fines & Forfeits	\$6,608	\$8,730	\$6,700	\$8,900	\$8,650
Charges for Service						
25-000-44-00-4418	MOWING INCOME	1,955	894	2,000	2,167	2,000
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK	-	-	40,000	44,985	-
25-000-44-00-4420	POLICE CHARGEBACK	97,459	130,208	140,241	94,687	24,032
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	63,626	-	-	-	-
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	73,908	70,000	-	-	-
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACK	-	-	34,411	34,411	14,080
	Total: Charges for Service	\$236,948	\$201,102	\$216,652	\$176,250	\$40,112
Investment Earnings						
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	86	350	150	850	850
25-000-45-00-4550	GAIN ON INVESTMENT	-	246	-	-	-
	Total: Investment Earnings	\$86	\$596	\$150	\$850	\$850
Miscellaneous						
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	435	214	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	5,100	1,761	2,000	-	2,000
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	5,990	-	-	6,068	-
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL	248,172	-	-	-	-
	Total: Miscellaneous	\$259,697	\$1,975	\$2,000	\$6,068	\$2,000
	Total: VEHICLE & EQUIP REVENUE	<u>\$637,389</u>	<u>\$441,978</u>	<u>\$370,502</u>	<u>\$447,731</u>	<u>\$161,112</u>

United City of Yorkville Vehicle & Equipment Fund

205

POLICE CAPITAL EXPENDITURES

Account	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
25-205-54-00-5405	BUILD PROGRAM	2,700	9,915	-	-	-
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Maint - Emergency Sirens & Lighting Detectors</i>	760	8,570	8,750	8,750	8,750
Total:	Contractual Services	\$3,460	\$18,485	\$8,750	\$8,750	\$8,750
Capital Outlay						
25-205-60-00-6060	EQUIPMENT <i>In-Car Squad Video Cameras</i>	-	28,278	5,000	5,000	5,000
25-205-60-00-6070	VEHICLES <i>One New Squad including Build Out</i>	141,832	154,039	155,000	155,000	55,000
Total:	Capital Outlay	\$141,832	\$182,317	\$160,000	\$160,000	\$60,000
Total: POLICE CAPITAL EXPENDITURES		<u>\$145,292</u>	<u>\$200,802</u>	<u>\$168,750</u>	<u>\$168,750</u>	<u>\$68,750</u>

United City of Yorkville
Vehicle & Equipment Fund

212

GENERAL GOVERNMENT CAPITAL

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Supplies						
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE <i>City-Wide Computer Replacement Program</i>	-	-	34,411	34,411	14,080
	Total: Supplies	\$0	\$0	\$34,411	\$34,411	\$14,080
Capital Outlay						
25-212-60-00-6070	VEHICLES <i>New Comm Dvlp Vehicle</i>	-	-	40,000	44,985	-
	Total: Capital Outlay	\$0	\$0	\$40,000	\$44,985	\$0
	Total: GENERAL GOVERNMENT CAPITAL	<u>\$0</u>	<u>\$0</u>	<u>\$74,411</u>	<u>\$79,396</u>	<u>\$14,080</u>

United City of Yorkville Vehicle & Equipment Fund

215

PUBLIC WORKS CAPITAL EXPENDITURES

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Contractual Services						
25-215-54-00-5405	BUILD PROGRAM	25,950	34,170	-	-	-
25-215-54-00-5448	FILING FEES <i>Mowing Liens</i>	294	294	1,750	784	750
	Total: Contractual Services	\$26,244	\$34,464	\$1,750	\$784	\$750
Supplies						
25-215-56-00-5620	OPERATING SUPPLIES	-	-	2,000	-	2,000
	Total: Supplies	\$0	\$0	\$2,000	\$0	\$2,000
Capital Outlay						
25-215-60-00-6060	EQUIPMENT <i>Plow & Lights for One-Ton Truck</i>	24,098	-	13,200	13,200	7,000
25-215-60-00-6070	VEHICLES	44,424	20,821	35,000	35,000	-
	Total: Capital Outlay	\$68,522	\$20,821	\$48,200	\$48,200	\$7,000
Debt Service - Public Works Building						
25-215-92-00-8000	PRINCIPAL PAYMENT	41,430	43,303	43,303	43,922	44,429
25-215-92-00-8050	INTEREST PAYMENT	29,385	27,512	27,512	28,856	31,095
	Total: Debt Service - PW Building	\$70,815	\$70,815	\$70,815	\$72,778	\$75,524
	Total: PW CAPITAL EXPENDITURES	<u>\$165,581</u>	<u>\$126,100</u>	<u>\$122,765</u>	<u>\$121,762</u>	<u>\$85,274</u>

United City of Yorkville Vehicle & Equipment Fund

225

PARKS & RECREATION CAPITAL EXPENDITURES

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Contractual Services						
25-225-54-00-5405	BUILD PROGRAM	50	850	-	-	-
25-225-54-00-5462	PROFESSIONAL SERVICES	1,772	-	-	-	-
25-225-54-00-5495	OUTSIDE REAIR & MAINTENANCE	-	-	-	-	5,000
	Total: Contractual Services	\$1,822	\$850	\$0	\$0	\$5,000
Capital Outlay						
25-225-60-00-6060	EQUIPMENT <i>New Playground Equip - Purcell Park</i>	53,908	5,264	50,000	50,000	50,000
25-225-60-00-6070	VEHICLES	-	19,903	-	-	-
	Total: Capital Outlay	\$53,908	\$25,167	\$50,000	\$50,000	\$50,000
Debt Service - Public Works Building						
25-225-92-00-8000	PRINCIPAL PAYMENT	1,298	1,357	1,418	1,376	1,392
25-225-92-00-8050	INTEREST PAYMENT	921	862	801	904	974
	Total: Debt Service - PW Building	\$2,219	\$2,219	\$2,219	\$2,280	\$2,366
	Total: PARK & REC CAPITAL EXPENDITURES	<u>\$57,949</u>	<u>\$28,236</u>	<u>\$52,219</u>	<u>\$52,280</u>	<u>\$57,366</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	\$ 809,101
Date of Issuance	October 1, 2008		
Authorized Issue	* \$937,500	Principal & Interest Outstanding	\$ 746,442
Interest Rates	** 5.830%		
Current Monthly Payment	\$6,491		
Payable at	Betzwisser Development		
Purpose	Additional shop and storage space for Public Works & Park Dept operations		

PRINCIPAL AND INTEREST REQUIREMENTS (ANNUALIZED)

Fiscal Year	Debt Service Requirements		
	Principal	Interest	Totals
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	45,298	29,760	75,057
2019 - 2020	45,821	32,069	77,890
2020 - 2021	48,564	29,325	77,890
2021 - 2022	51,473	26,417	77,890
2022 - 2023	54,555	23,335	77,890
2023 - 2024	57,822	20,068	77,890
2024 - 2025	61,285	16,605	77,890
2025 - 2026	64,954	12,935	77,890
2026 - 2027	68,844	9,045	77,890
2027 - 2028	72,967	4,923	77,890
2028 - 2029	44,565	870	45,436
	\$ 937,500	\$ 618,043	\$ 1,555,543

* 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.

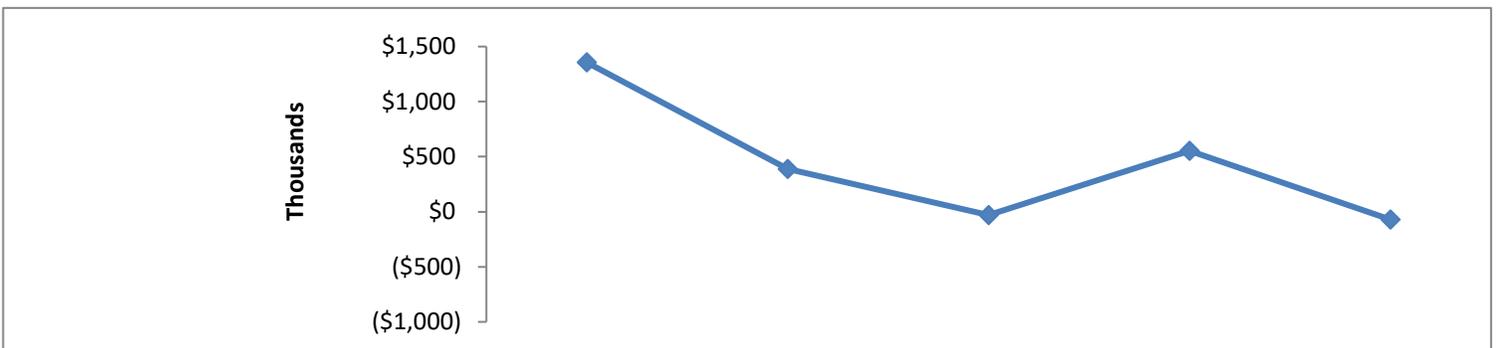
** Interest rate is scheduled to adjust in December 2023.

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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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Intergovernmental	534,354	206,028	-	32,879	-
Licenses & Permits	196,003	448,616	91,500	340,000	152,180
Charges for Service	718,872	731,535	730,000	746,500	746,500
Investment Earnings	3,703	21,033	1,000	37,500	7,500
Reimbursements	199,851	373,768	1,109,077	1,295,882	3,013,849
Miscellaneous	-	-	2,000	-	2,000
Other Financing Sources	73,502	1,018,308	569,725	569,725	-
Total Revenue	1,726,285	2,799,288	2,503,302	3,022,486	3,922,029
Expenditures					
Contractual Services	116,729	340,339	228,675	163,214	391,795
Supplies	27,847	17,997	384,725	384,136	66,250
Capital Outlay	2,816,305	2,846,631	1,838,049	1,806,718	3,616,089
Debt Service	404,138	403,588	407,563	407,563	322,188
Other Financing Uses	9,645	157,366	82,866	95,030	152,086
Total Expenditures	3,374,664	3,765,921	2,941,878	2,856,661	4,548,408
Surplus (Deficit)	(1,648,379)	(966,633)	(438,576)	165,825	(626,379)
Ending Fund Balance	1,355,530	388,897	(30,817)	554,722	(71,657)
	40.2%	10.3%	-1.0%	19.4%	-1.6%



Fiscal Year 2019 City-Wide Capital Fund Highlights

- The 2018 Road to Better Roads (RTBR) Program focused on the resurfacing and paving of several local roadways including: Walsh Drive; Teri Lane; Pavilion Road; and Spring Street.
- The completion of public infrastructure improvements in Whispering Meadows - units one, two and four was substantially finished in the current fiscal year; of which approximately \$1.0 million is directly attributable to roadway improvements. These costs were partially offset by settlement proceeds in the amount of \$800,000.
- A Road Study Update was completed in FY 2019, at an approximate cost of \$60,000, updating the City's five-year plan for roadway improvements.

Fiscal Year 2020 City-Wide Capital Fund Goals & Objectives

- Reconstruction of Mill Road, from Allegiance Crossing to Kennedy Road, is slated to begin in the Summer of 2019 at an estimated cost of approximately \$3.5 million. These costs will be partially offset by developer proceeds in the amount of \$2.93 million.
- The 2019 Road to Better Roads (RTBR) Program will focus on the resurfacing and paving of several local roadways including: Sanders, Park, Elm, Jackson, McHugh Streets; and Kennedy Road.
- A facilities master plan is scheduled at a budgeted cost of \$150,000 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.
- The City will continue to partially fund construction for the State's IL Route 71 Improvement (Phase 1) project, from IL Route 47 to IL Route 126; and US Route 34 improvements, from IL Route 47 to Orchard Road in the upcoming fiscal year.
- A new permanent gasoline fueling tank and station is planned for the upcoming fiscal year at a budgeted cost of \$55,000; thus allowing the City to buy fuel in bulk.
- Stream bank stabilization maintenance has been slated for the upcoming fiscal year on Pavilion Road, at a budgeted cost of \$137,500.

United City of Yorkville City-Wide Capital Fund

23

CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2019					FY 2020
		FY 2017 Actual	FY 2018 Actual	Adopted Budget	FY 2019 Projected	Adopted Budget	Adopted Budget
Intergovernmental							
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN	31,109	540	-	-	-	
23-000-41-00-4169	FEDERAL GRANTS - MILL STREET LAFO	24,606	(1,306)	-	-	-	
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	2,475	223,344	-	-	-	
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47)	476,164	(16,550)	-	32,879	-	
	Total: Intergovernmental	\$534,354	\$206,028	\$0	\$32,879	\$0	
Licenses & Permits							
23-000-42-00-4210	BUILDING PERMITS	35,365	139,758	-	25,000	-	
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	1,085	6,929	3,500	5,000	5,000	
23-000-42-00-4216	BUILD PROGRAM PERMITS	61,908	95,804	-	-	-	
23-000-42-00-4218	DEVELOPMENT FEES - MUNI BLDG	9,645	92,125	18,000	30,000	47,180	
23-000-42-00-4222	ROAD CONTRIBUTION FEE	88,000	114,000	70,000	280,000	100,000	
	Total: Licenses & Permits	\$196,003	\$448,616	\$91,500	\$340,000	\$152,180	
Charges for Service							
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	718,872	731,535	730,000	746,500	746,500	
	Total: Charges for Service	\$718,872	\$731,535	\$730,000	\$746,500	\$746,500	
Investment Earnings							
23-000-45-00-4500	INVESTMENT EARNINGS	3,703	10,271	1,000	37,500	7,500	
23-000-45-00-4550	GAIN ON INVESTMENT	-	10,762	-	-	-	
	Total: Investment Earnings	\$3,703	\$21,033	\$1,000	\$37,500	\$7,500	
Reimbursements							
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	131,574	7,797	7,549	7,549	7,549	
23-000-46-00-4608	REIMB - KENNEDY RD IMPROVEMENTS	-	160,000	-	-	-	
23-000-46-00-4612	REIMB - MILL ROAD IMPROVEMENTS	-	-	-	215,000	2,926,300	
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	-	19,346	256,528	256,528	-	
23-000-46-00-4622	REIMB - WHISPERING MEADOWS	-	2,762	800,000	797,238	-	
	<i>Settlement Proceeds</i>						
23-000-46-00-4630	REIMB - STAGECOACH CROSSING	63,404	-	-	-	-	
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	1,413	182,033	29,000	17,967	-	
23-000-46-00-4690	REIMB - MISCELLANEOUS	3,460	1,830	16,000	1,600	80,000	
	Total: Reimbursements	\$199,851	\$373,768	\$1,109,077	\$1,295,882	\$3,013,849	
Miscellaneous							
23-000-48-00-4845	DONATIONS	-	-	2,000	-	2,000	
	<i>Hanging Baskets - moved from General Fund</i>						
	Total: Miscellaneous	\$0	\$0	\$2,000	\$0	\$2,000	

United City of Yorkville
City-Wide Capital Fund

23

CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019		FY 2020
				Adopted Budget	FY 2019 Projected	Adopted Budget
Other Financing Sources						
23-000-49-00-4910	SALE OF CAPITAL ASSETS	1,900	-	-	-	-
23-000-49-00-4923	TRANSFER FROM GENERAL - CW CAPITAL	71,602	-	569,725	569,725	-
23-000-49-00-4951	TRANSFER FROM WATER	-	1,018,308	-	-	-
	<i>Remaining 2015A Bond Proceeds</i>					
Total:	Other Financing Sources	\$73,502	\$1,018,308	\$569,725	\$569,725	\$0
	Total: CITY-WIDE CAPITAL REVENUE	<u>\$1,726,285</u>	<u>\$2,799,288</u>	<u>\$2,503,302</u>	<u>\$3,022,486</u>	<u>\$3,922,029</u>

United City of Yorkville
City-Wide Capital Fund

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CITY-WIDE BUILDING & GROUNDS EXPENDITURES

Account	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
23-216-54-00-5405	BUILD PROGRAM	4,850	9,956	-	-	-
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES <i>Includes Costs for Master Facilities Plan - \$150k</i>	43,755	193,257	150,000	75,000	225,000
23-216-54-00-5482	STREET LIGHTING	-	-	-	-	102,820
23-216-56-00-5626	HANGING BASKETS <i>Moved from General Fund - Streets Dept</i>	-	-	2,000	-	2,000
23-21-56-00-5619	SIGNS	-	-	-	-	15,000
	Total: Contractual Services	\$48,605	\$203,213	\$152,000	\$75,000	\$344,820
Supplies						
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	27,847	17,997	25,000	50,000	25,000
23-216-60-00-6013	BEECHER CENTER	-	-	319,725	320,386	-
23-216-60-00-6020	BUILDINGS & STRUCTURES <i>Fueling Station</i>	-	-	40,000	13,750	41,250
	Total: Supplies	\$27,847	\$17,997	\$384,725	\$384,136	\$66,250
Other Financing Uses						
23-216-99-00-9901	TRANSFER TO GENERAL <i>Re-payment for Close Out Transfer in FY 2014</i>	9,645	92,125	18,000	30,000	47,180
	Total: Other Financing Uses	\$9,645	\$92,125	\$18,000	\$30,000	\$47,180
	Total: CW B&G EXPENDITURES	<u>\$86,097</u>	<u>\$313,335</u>	<u>\$554,725</u>	<u>\$489,136</u>	<u>\$458,250</u>

United City of Yorkville City-Wide Capital Fund

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CITY-WIDE CAPITAL EXPENDITURES

Account	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
23-230-54-00-5405	BUILD PROGRAM	57,058	85,848	-	-	-
23-230-54-00-5462	PROFESSIONAL SERVICES	8,649	5,318	5,000	5,000	5,000
23-230-54-00-5465	ENGINEERING SERVICES	-	35,063	65,000	60,000	-
23-230-54-00-5497	PROPERTY TAX PAYMENT <i>609 N. Bridge Property</i>	-	8,054	-	1,239	-
23-230-54-00-5498	PAYING AGENT FEES	475	475	475	475	475
23-230-54-00-5499	BAD DEBT <i>Road Infrastructure Fee Portion of Utility Bill</i>	1,136	1,420	1,200	1,500	1,500
23-20-56-00-5632	ASPHALT PATCHING	-	-	-	-	35,000
23-230-56-00-5637	SIDEWALK CONSTRUCTIONS SUPPLIES	806	948	5,000	20,000	5,000
Total:	Contractual Services	\$68,124	\$137,126	\$76,675	\$88,214	\$46,975
Capital Outlay						
23-230-60-00-6009	WRIGLEY (RTE 47) EXPANSION <i>Project Costs - 100% Reimbursable</i>	454,548	-	-	32,879	-
23-230-60-00-6011	PROPERTY ACQUISITION <i>609 N Bridge Street</i>	160,877	-	-	-	-
23-230-60-00-6012	MILL ROAD IMPROVEMENTS	-	-	-	215,000	3,105,000
23-230-60-00-6014	BLACKBERRY WOODS <i>100% Reimbursable from Surety Bond</i>	131,574	7,797	7,549	7,549	7,549
23-230-60-00-6016	US 34 (CENTER/ELDAMIAN RD) PROJECT	-	19,500	110,226	110,226	110,226
23-230-60-00-6017	STAGECOACH CROSSING	63,304	-	-	-	-
23-230-60-00-6019	BRISTOL BAY ACCESS ROAD	-	40,754	-	-	-
23-230-60-00-6021	PAVILLION ROAD STREAMBANK STABILIZATION	-	-	110,000	10,000	137,500
23-230-60-00-6023	FOUNTAIN VILLAGE SUBDIVISION	-	19,346	256,528	256,528	-
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	695,767	761,759	100,000	100,000	80,000
23-230-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	2,762	1,070,000	945,000	22,500
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	39,088	675	-	-	-
23-230-60-00-6058	RT 71 (IL 47/ORCHARD RD) PROJECT	-	-	30,333	30,333	30,333
23-230-60-00-6059	US 34 (IL 47/ORCHARD RD) PROJECT	16,497	78,682	98,413	90,981	90,981
23-230-60-00-6073	GAME FARM ROAD PROJECT	13,364	328,913	-	-	-
23-230-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	1,211,639	561,550	-	-	-
23-230-60-00-6084	CENTER & COUNTRYSIDE IMPROVEMENTS	-	227,760	-	-	-
23-230-60-00-6086	KENNEDY ROAD IMPROVEMENTS	25,753	391,763	10,000	2,500	-
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	3,894	405,370	45,000	5,722	32,000
Total:	Capital Outlay	\$2,816,305	\$2,846,631	\$1,838,049	\$1,806,718	\$3,616,089

United City of Yorkville
City-Wide Capital Fund

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CITY-WIDE CAPITAL EXPENDITURES

Account	Description	FY 2017		FY 2018		FY 2019	FY 2019	FY 2020
		Actual	Actual	Actual	Actual	Adopted Budget	Projected	Adopted Budget
Debt Service - 2014A Bond								
23-230-78-00-8000	PRINCIPAL PAYMENT	185,000	190,000	190,000	190,000	190,000	190,000	195,000
23-230-78-00-8050	INTEREST PAYMENT	144,138	138,588	132,888	132,888	132,888	132,888	127,188
	Total: Debt Service - 2014A Bond	\$329,138	\$328,588	\$322,888	\$322,888	\$322,888	\$322,888	\$322,188
Kendall County Loan - River Road Bridge								
23-230-97-00-8000	PRINCIPAL PAYMENT	75,000	75,000	84,675	84,675	84,675	84,675	-
	Total: Kendall Co Loan - River Rd Bridge	\$75,000	\$75,000	\$84,675	\$84,675	\$84,675	\$84,675	\$0
Other Financing Uses								
23-230-99-00-9951	TRANSFER TO WATER <i>~24% of Annual Debt Service Amount for 2015A Bonds</i>	-	65,241	64,866	65,030	65,030	65,030	104,906
	Total: Other Financing Uses	\$0	\$65,241	\$64,866	\$65,030	\$65,030	\$65,030	\$104,906
	Total: CITY-WIDE CAP EXPENDITURES	<u>\$3,288,567</u>	<u>\$3,452,586</u>	<u>\$2,387,153</u>	<u>\$2,387,153</u>	<u>\$2,367,525</u>	<u>\$2,367,525</u>	<u>\$4,090,158</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	\$ 1,311,549
Date of Issuance	August 5, 2014		
Authorized Issue	\$4,295,000	Principal & Interest Outstanding	\$ 4,756,700
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
	\$ 4,295,000	\$ 1,773,249	\$ 6,068,249		\$ 910,499		\$ 862,750

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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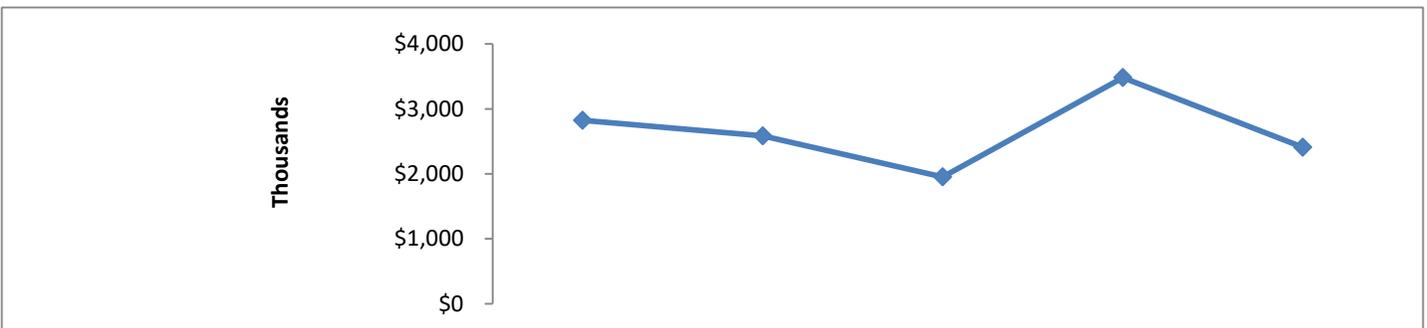
WATER FUND (51)

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

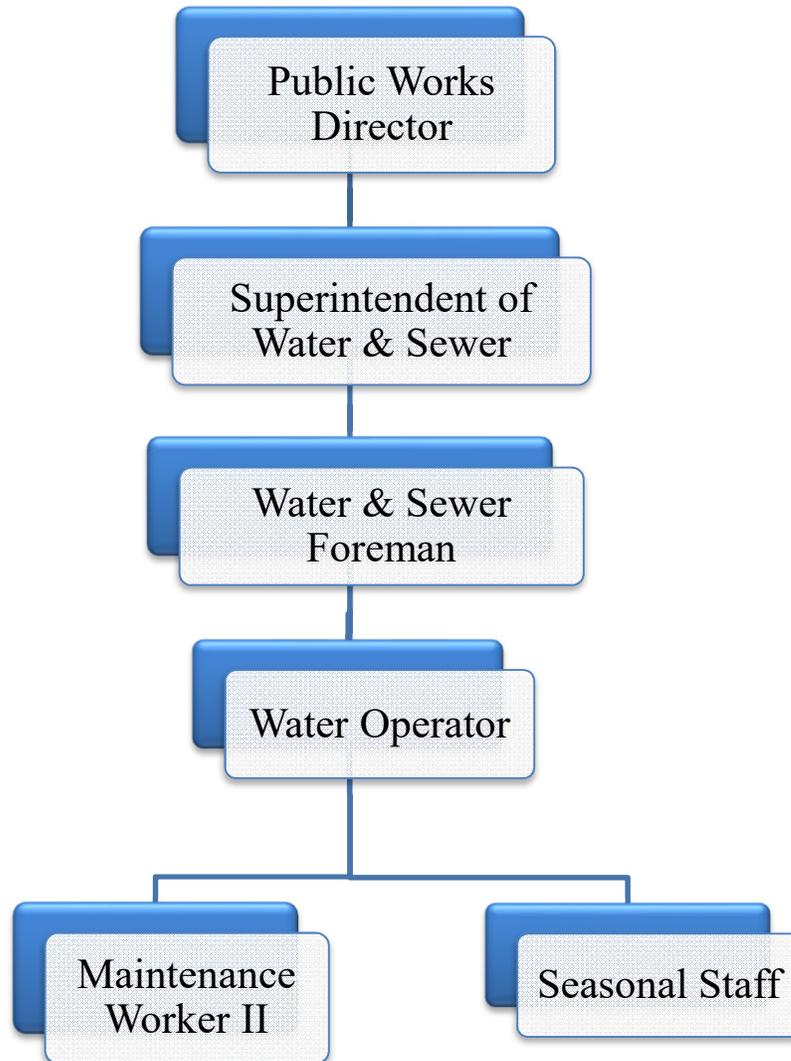
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| <ul style="list-style-type: none"> - Preparation of Annual Water Quality Report - Water Meter Repairs - Repair and Maintenance of Water Mains - Operate & Maintain Water Treatment Plant | <ul style="list-style-type: none"> - Perform Utility Locates - Maintenance of Fire Hydrants - Respond to Resident Questions & Concerns - Maintenance of Towers & Pressure Reduction Stations |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Licenses & Permits	171,840	165,755	-	-	-
Charges for Service	3,955,944	4,489,995	4,326,486	4,595,800	4,401,300
Investment Earnings	9,729	11,727	7,000	18,000	23,851
Reimbursements	27,256	388	-	15,753	-
Miscellaneous	60,865	61,221	62,491	62,847	95,999
Other Financing Sources	6,325,992	139,116	142,541	142,705	178,781
Total Revenue	10,551,626	4,868,202	4,538,518	4,835,105	4,699,931
Expenditures					
Salaries	390,595	412,773	441,121	397,200	519,935
Benefits	235,050	246,029	257,466	215,155	263,064
Contractual Services	827,278	872,119	734,523	759,299	804,218
Supplies	326,045	327,921	361,948	361,948	393,281
Capital Outlay	3,499,902	889,684	1,555,976	672,199	1,428,146
Debt Service	1,449,609	1,343,250	1,532,837	1,532,837	2,361,500
Other Financing Uses	6,193,291	1,018,308	-	-	-
Total Expenses	12,921,770	5,110,084	4,883,871	3,938,638	5,770,144
Surplus (Deficit)	(2,370,144)	(241,882)	(345,353)	896,467	(1,070,213)
Ending Fund Balance Equivalent	2,826,144	2,584,259	1,952,155	3,480,726	2,410,513
	<i>21.9%</i>	<i>50.6%</i>	<i>40.0%</i>	<i>88.4%</i>	<i>41.8%</i>





Water Department Organization Structure Fiscal Year 2020



WATER FUND (51)

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Public Works Director	0.33	0.33	0.33	0.33	0.33
Superintendent	0.00	0.00	0.00	0.00	0.50
Foreman	1.00	1.00	1.00	0.00	0.50
Operator	1.00	1.00	1.00	1.00	1.00
# Maintenance Worker II	2.00	3.00	3.00	3.00	3.50
Maintenance Worker I	1.00	0.00	0.00	0.00	0.00
Utility Billing Clerk (Finance)	1.00	1.00	1.00	1.00	1.00
Part-time Personnel:					
Seasonal Worker	0.00	0.22	0.48	0.14	0.72
Meter Readers	0.09	0.23	0.96	0.10	0.48
Total Full-Time Equivalent Personnel	6.42	6.78	7.77	5.57	8.03

* 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).

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

Fiscal Year 2019 Water Fund Highlights

- Construction of the Fox Highlands & Raintree Village subdivision watermain interconnects was substantially completed.
- The demolition and site restoration of the former Well #3 was substantially completed at the end of fiscal year 2019.
- Construction for the completion of public infrastructure improvements in Whispering Meadows - Units one, two and four was substantially finished in the current fiscal year; of which approximately \$50,000 is directly attributable to water improvements.

WATER FUND (51)

Fiscal Year 2020 Water Fund Goals & Objectives

- Approximately \$350,000 has been budgeted for the implementation of a new standby generator at the Well #7 / Water Treatment Plant. This generator will allow for the operation of the Well and water treatment plant during a power outage.
- Construction engineering will continue on the East Orange Street infrastructure improvement project, just east of the Bridge Street intersection, in conjunction with the 2019 Road to Better Roads Program. Design engineering for water improvements on Elizabeth Street are also slated to begin the Spring of 2020.
- Well #7 is scheduled to be rehabbed at a budgeted cost of \$165,000.
- 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 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual
Number of Utility Accounts	6,360	6,465	6,644	6,805	7,038
<i>Residential</i>	5,943	6,037	6,206	6,354	6,581
<i>Commercial</i>	334	345	353	361	362
<i>Industrial</i>	51	50	51	51	55
<i>Government</i>	32	33	34	39	40
Number of Direct Deposit Customers	665	664	712	743	780
<i>Percentage of Total Accounts</i>	10.46%	10.27%	10.72%	10.92%	11.08%
Number of e-Billing Customers	214	458	523	634	676
<i>Percentage of Total Accounts</i>	3.36%	7.08%	7.87%	9.32%	9.61%
Volume of Water Billed (in cubic feet)	56,658,370	60,475,069	64,208,149	68,062,433	68,173,114
<i>Percent Change</i>	-9.70%	6.74%	6.17%	6.00%	0.16%

United City of Yorkville Water Fund

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WATER FUND REVENUE

Account	Description			FY 2019		FY 2020
		FY 2017 Actual	FY 2018 Actual	Adopted Budget	FY 2019 Projected	Adopted Budget
Licenses & Permits						
51-000-42-00-4216	BUILD PROGRAM PERMIT	171,840	165,755	-	-	-
	Total: Licenses & Permits	\$171,840	\$165,755	\$0	\$0	\$0
Charges for Services						
51-000-44-00-4424	WATER SALES <i>Water Rates unchanged from FY 2019</i>	2,952,074	3,094,564	3,105,000	3,165,000	3,228,300
51-000-44-00-4425	BULK WATER SALES	5,250	4,250	5,000	2,800	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	104,425	116,805	120,000	110,000	110,000
51-000-44-00-4430	WATER METER SALES	66,280	127,345	58,206	175,000	60,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	734,552	749,613	745,000	768,000	768,000
51-000-44-00-4450	WATER CONNECTION FEES	93,363	397,418	293,280	375,000	230,000
	Total: Charges for Services	\$3,955,944	\$4,489,995	\$4,326,486	\$4,595,800	\$4,401,300
Investment Earnings						
51-000-45-00-4500	INVESTMENT EARNINGS	9,729	10,296	7,000	18,000	23,851
51-000-45-4550	GAINS ON INVESTMENT	-	1,431	-	-	-
	Total: Investment Earnings	\$9,729	\$11,727	\$7,000	\$18,000	\$23,851
Reimbursements						
51-000-46-00-4690	REIMB - MISCELLANEOUS	27,256	388	-	15,753	-
	Total: Reimbursements	\$27,256	\$388	\$0	\$15,753	\$0
Miscellaneous						
51-000-48-00-4820	RENTAL INCOME <i>Prime Directive Water Tower Lease Sprint Water Tower Lease Verizon Water Tower Lease - Lehman Crossing</i>	60,495	61,082	62,491	62,597	95,749
51-000-48-00-4850	MISCELLANEOUS INCOME	370	139	-	250	250
	Total: Miscellaneous	\$60,865	\$61,221	\$62,491	\$62,847	\$95,999
Other Financing Sources						
51-000-49-00-4902	BOND ISSUANCE <i>2016 Refunding Issue</i>	5,800,000	-	-	-	-
51-000-49-00-4903	PREMIUM ON BOND ISSUANCE	449,023	-	-	-	-
51-000-49-00-4910	SALE OF CAPITAL ASSETS	1,894	-	-	-	-
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL <i>Funds ~24% of 2015A Annual Debt Service</i>	-	65,241	64,866	65,030	104,906
51-000-49-00-4952	TRANSFER FROM SEWER <i>One Half the 2014C Debt Service PMT</i>	75,075	73,875	77,675	77,675	73,875
	Total: Other Financing Sources	\$6,325,992	\$139,116	\$142,541	\$142,705	\$178,781
	Total: WATER FUND REVENUE	<u>\$10,551,626</u>	<u>\$4,868,202</u>	<u>\$4,538,518</u>	<u>\$4,835,105</u>	<u>\$4,699,931</u>

United City of Yorkville Water Fund

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WATER OPERATIONS

Account	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Salaries						
51-510-50-00-5010	SALARIES & WAGES	375,148	394,263	414,121	380,000	477,935
51-510-50-00-5015	PART-TIME SALARIES	5,530	11,532	15,000	5,200	30,000
51-510-50-00-5020	OVERTIME	9,917	6,978	12,000	12,000	12,000
	Total: Salaries	\$390,595	\$412,773	\$441,121	\$397,200	\$519,935
Benefits						
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	41,132	42,915	45,526	41,000	44,948
51-510-52-00-5214	FICA CONTRIBUTION	28,326	30,192	32,370	30,000	37,702
51-510-52-00-5216	GROUP HEALTH INSURANCE	127,757	134,779	139,233	106,545	137,566
51-510-52-00-5222	GROUP LIFE INSURANCE	705	705	519	464	560
51-510-52-00-5223	DENTAL INSURANCE	9,147	8,808	8,260	7,177	9,354
51-510-52-00-5224	VISION INSURANCE	1,131	1,218	1,218	1,054	1,344
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	1,148	671	2,000	1,000	2,000
51-510-52-00-5231	LIABILITY INSURANCE	25,704	26,741	28,340	27,915	29,590
	Total: Benefits	\$235,050	\$246,029	\$257,466	\$215,155	\$263,064
Contractual Services						
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	108,154	111,629	111,629	118,631
51-510-54-00-5402	BOND ISSUANCE COSTS	55,732	-	-	-	-
51-510-54-00-5405	BUILD PROGRAM	171,840	165,755	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	3,178	2,515	6,500	6,500	6,500
51-510-54-00-5415	TRAVEL & LODGING	2,123	732	2,000	2,000	2,000
51-510-54-00-5415	COMPUTER REPLACEMENT CHARGEBACK <i>1 New Computer</i>	-	-	2,627	2,627	827
51-510-54-00-5426	PUBLISHING & ADVERTISING	605	932	500	1,359	500
51-510-54-00-5429	WATER SAMPLES	7,607	5,894	10,000	10,000	8,000
51-510-54-00-5430	PRINTING & DUPLICATING	2,405	2,814	3,250	3,250	3,250
51-510-54-00-5440	TELECOMMUNICATIONS	30,807	33,832	30,000	35,000	35,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	143,204	136,286	145,000	145,000	145,000
51-510-54-00-5448	FILING FEES <i>Water Liens</i>	2,058	1,901	4,000	3,000	3,000
51-510-54-00-5452	POSTAGE & SHIPPING	16,838	17,723	19,000	19,000	19,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	1,603	1,169	1,800	1,800	1,800
51-510-54-00-5462	PROFESSIONAL SERVICES	39,025	36,863	45,000	75,000	65,000
51-510-54-00-5465	ENGINEERING SERVICES <i>Regional Water Study - Engineering Costs Includes \$7,500 - Chemical Feed Permits</i>	46,960	39,975	15,000	16,958	37,500
51-510-54-00-5466	LEGAL SERVICES	-	-	-	-	-
51-510-54-00-5480	UTILITIES	256,914	279,411	286,518	286,518	303,709
51-510-54-00-5483	JULIE SERVICES	7,849	5,954	3,000	1,250	3,000

United City of Yorkville Water Fund

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WATER OPERATIONS

Account	Description			FY 2019	FY 2020
		FY 2017 Actual	FY 2018 Actual	Adopted Budget	FY 2019 Projected
51-510-54-00-5485	RENTAL & LEASE PURCHASE	423	929	1,000	1,700
51-510-54-00-5488	OFFICE CLEANING	-	1,164	1,199	1,051
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	8,862	5,930	12,000	12,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	15,096	15,023	25,000	25,000
51-510-54-00-5498	PAYING AGENT FEES	1,415	1,888	2,000	1,750
51-510-54-00-5499	BAD DEBT	12,734	7,275	7,500	10,000
	<i>Water Sales/Infra Fees on Utility Bill</i>				
	Total: Contractual Services	\$827,278	\$872,119	\$734,523	\$804,218
Supplies					
51-510-56-00-5600	WEARING APPAREL	4,264	6,837	5,100	5,100
51-510-56-00-5620	OPERATING SUPPLIES	8,594	3,366	15,000	10,500
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	699	2,416	2,500	2,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	4,447	1,365	4,000	4,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	173,204	159,093	183,750	218,438
51-510-56-00-5640	REPAIR & MAINTENANCE	19,307	15,183	27,500	27,500
51-510-56-00-5664	METERS & PARTS	97,378	117,151	100,000	100,000
51-510-56-00-5665	JULIE SUPPLIES	3,669	693	1,200	1,200
51-510-56-00-5695	GASOLINE	14,483	21,817	22,898	24,043
	Total: Supplies	\$326,045	\$327,921	\$361,948	\$393,281
Capital Outlay					
51-510-60-00-6022	WELL REHABILITATIONS <i>Well 7 Rehab</i>	174,197	264,985	257,500	165,000
51-510-60-00-6011	PROPERTY ACQUISITION <i>Regional Water Study</i>	-	-	200,000	-
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	316,911	272,423	250,000	569,000
51-510-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	115	49,220	-
51-510-60-00-6059	US34 (IL RT47/ORCHARD RD) PROJECT	-	26,676	4,212	21,608
51-510-60-00-6060	EQUIPMENT <i>New Locator & Handheld - \$5,000</i> <i>Well #7 Standby Generator - \$350,000</i> <i>New Starter Motor - Well #4 - \$45,000</i>	3,248	8,825	5,000	400,000
51-510-60-00-6066	RTE 71 WATERMAIN RELOCATION	24,195	44,904	533,500	42,166
51-510-60-00-6070	VEHICLES	65,710	-	50,000	-
51-510-60-00-6079	ROUTE 47 EXPANSION	197,544	197,544	197,544	45,372
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT <i>Water Treatment Plants #8 & 9</i>	-	-	9,000	185,000
51-510-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	2,718,097	74,212	-	-
	Total: Capital Outlay	\$3,499,902	\$889,684	\$1,555,976	\$1,428,146

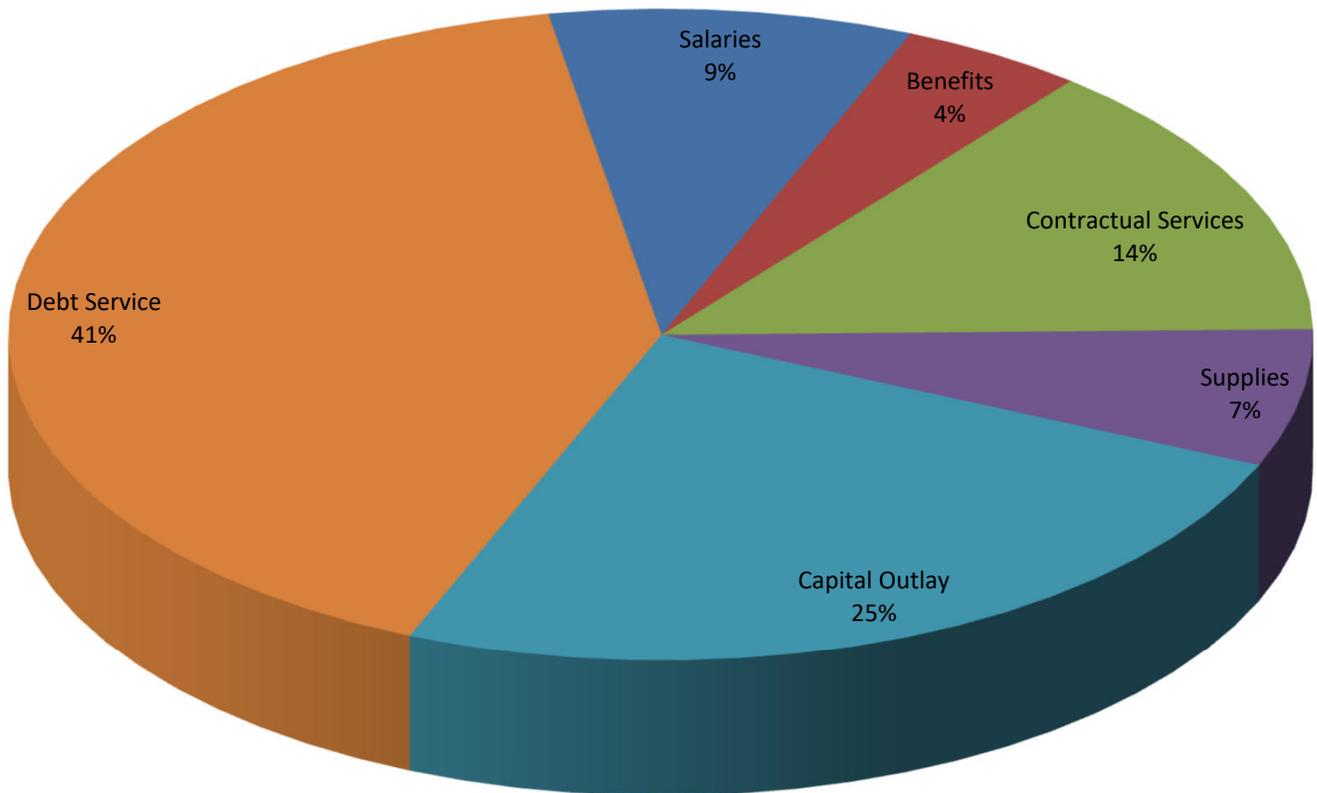
United City of Yorkville Water Fund

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WATER OPERATIONS

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Debt Service - 2015A Bond						
51-510-77-00-8000	PRINCIPAL PAYMENT	73,543	113,991	117,664	117,664	290,483
51-510-77-00-8050	INTEREST PAYMENT	228,066	161,055	156,493	156,493	151,787
	Total: Debt Service - 2015A Bond	\$301,609	\$275,046	\$274,157	\$274,157	\$442,270
Debt Service - 2007A Bond						
51-510-83-00-8000	PRINCIPAL PAYMENT	15,000	-	-	-	-
51-510-83-00-8050	INTEREST PAYMENT	121,163	-	-	-	-
	<i>Refunded by 2016 Refunding Bond</i>					
	Total: Debt Service - 2007A Bond	\$136,163	\$0	\$0	\$0	\$0
Debt Service - 2016 Refunding Bond						
51-510-85-00-8000	PRINCIPAL PAYMENT	-	430,000	470,000	470,000	1,470,000
51-510-85-00-8050	INTEREST PAYMENT	-	248,124	195,250	195,250	176,450
	Total: Debt Service - 2016 Refunding Bond	\$0	\$678,124	\$665,250	\$665,250	\$1,646,450
Debt Service - 2003 Debt Certificates						
51-510-86-00-8000	PRINCIPAL PAYMENT	100,000	100,000	300,000	300,000	-
51-510-86-00-8050	INTEREST PAYMENT	21,450	17,300	13,050	13,050	-
	Total: Debt Service - 2003 Debt Certificates	\$121,450	\$117,300	\$313,050	\$313,050	\$0
Debt Service - 2006A Refunding Debt Certificates						
51-510-87-00-8000	PRINCIPAL PAYMENT	460,000	-	-	-	-
51-510-87-00-8050	INTEREST PAYMENT	155,206	-	-	-	-
	<i>Refunded by 2016 Refunding Bond</i>					
	Total: Debt Service - 2006A Refunding	\$615,206	\$0	\$0	\$0	\$0
Debt Service - IEPA Loan L17-156300						
51-510-89-00-8000	PRINCIPAL PAYMENT	96,923	99,361	101,860	101,860	104,423
51-510-89-00-8050	INTEREST PAYMENT	28,108	25,669	23,170	23,170	20,607
	Total: Debt Service - IL EPA Loan 156300	\$125,031	\$125,030	\$125,030	\$125,030	\$125,030
Debt Service - 2014C Refunding Bond						
51-510-94-00-8000	PRINCIPAL PAYMENT	120,000	120,000	130,000	130,000	125,000
51-510-94-00-8050	INTEREST PAYMENT	30,150	27,750	25,350	25,350	22,750
	Total: Debt Service - 2014C Ref Bond	\$150,150	\$147,750	\$155,350	\$155,350	\$147,750
Other Financing Uses						
51-510-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	1,018,308	-	-	-
	<i>Remaining 2015A Bond Proceeds</i>					
51-510-99-00-9960	PAYMENT TO ESCROW AGENT	6,193,291	-	-	-	-
	<i>2016 Refunding Bond Issuance</i>					
	Total: Other Financing Uses	\$6,193,291	\$1,018,308	\$0	\$0	\$0
	Total: WATER OPERATIONS	<u>\$12,921,770</u>	<u>\$5,110,084</u>	<u>\$4,883,871</u>	<u>\$3,938,638</u>	<u>\$5,770,144</u>

United City of Yorkville
Expenses by Category
Water Fund Fiscal Year 2020 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	\$ 5,944,313
Date of Issuance	July 9, 2003		
Authorized Issue	\$4,800,000	Principal & Interest Outstanding	\$ -
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
	\$ 4,800,000	\$ 1,144,313	\$ 5,944,313		\$ 625,263		\$ 519,050

* \$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	-
	\$ 5,555,000	\$ 1,401,381	\$ 6,956,381		\$ 702,101		\$ 699,280

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

^ 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

IEPA (L17 - 156300) Loan Payable of 2007

Date of Maturity	August 9, 2026	Principal & Interest Paid-to-Date	\$ 1,459,197
Date of Issuance	August 9, 2007		
Authorized Issue	\$1,889,245	Principal & Interest Outstanding	\$ 937,728
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	\$ 618,910
Date of Issuance	August 5, 2014		
Authorized Issue	\$1,290,000	Principal & Interest Outstanding	\$ 883,950
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	\$ 851,873
Date of Issuance	July 8, 2015		
Authorized Issue	\$5,575,000	Principal & Interest Outstanding	\$ 4,961,155
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	\$ 1,344,879
Date of Issuance	October 27, 2016		
Authorized Issue	\$5,800,000	Principal & Interest Outstanding	\$ 5,280,200
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>

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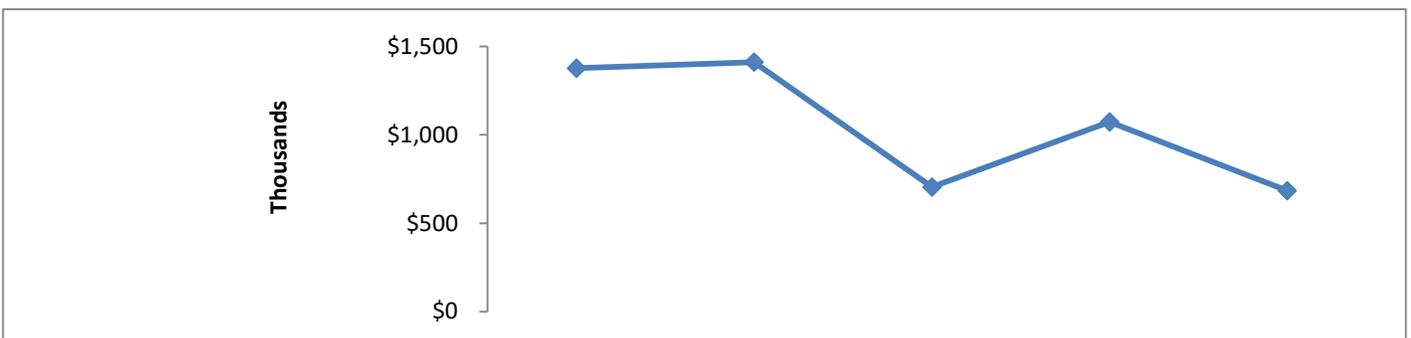
SEWER FUND (52)

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

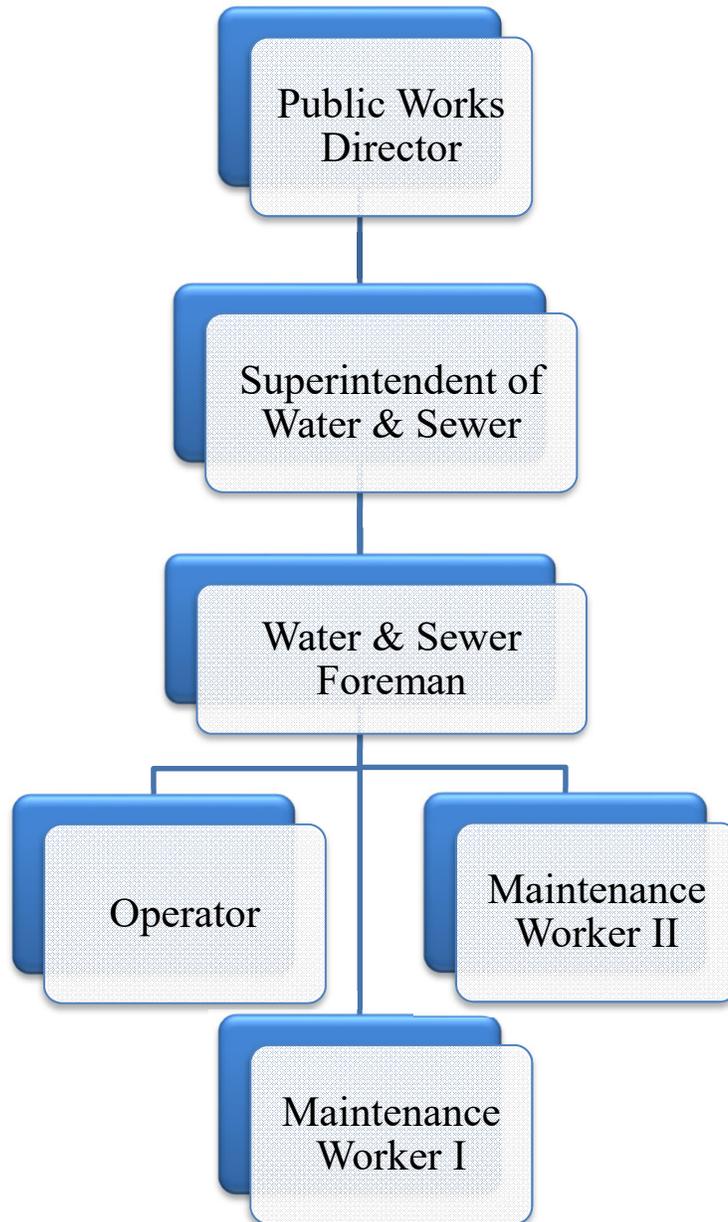
- Operate & Maintain Seven Lift Stations - Annual & Monthly Jetting Maintenance
- Repair & Sustain Sanitary Mains & Manholes - Storm Sewer Cleaning
- Repair and Maintenance of Eight City Generators - Respond to Resident Questions & Concerns
- Inspect Contractor Repair of Sanitary Lines

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Licenses & Permits	105,392	93,000	-	-	-
Charges for Service	1,286,891	1,595,338	1,558,658	1,535,378	1,567,500
Investment Earnings	3,899	24,274	1,250	10,500	7,149
Reimbursements	8,149	54	-	1,465	-
Other Financing Sources	1,134,052	1,137,166	856,583	856,583	575,030
Total Revenue	2,538,383	2,849,832	2,416,491	2,403,926	2,149,679
Expenditures					
Salaries	212,574	224,215	234,507	198,500	270,946
Benefits	105,974	111,531	113,682	99,755	164,060
Contractual Services	170,831	221,111	139,140	142,065	232,677
Supplies	38,912	45,902	55,880	72,880	62,650
Capital Outlay	228,131	228,179	513,167	234,905	350,861
Developer Commitments	33,872.00	34,888	35,938	35,938	30,721
Debt Service	1,865,857	1,877,110	1,880,265	1,880,265	1,352,307
Other Financing Uses	75,075	73,875	77,675	77,675	73,875
Total Expenses	2,731,226	2,816,811	3,050,254	2,741,983	2,538,097
Surplus (Deficit)	(192,843)	33,021	(633,763)	(338,057)	(388,418)
Ending Fund Balance Equivalent	1,378,030	1,411,053	705,765	1,072,996	684,578
	50.5%	50.1%	23.1%	39.1%	27.0%





Sewer Department Organization Structure Fiscal Year 2020



SEWER FUND (52)

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Public Works Director	0.33	0.33	0.33	0.33	0.33
# Superintendent	0.00	0.00	0.00	0.00	0.50
# Foreman	1.00	1.00	1.00	0.00	0.50
Operator	1.00	1.00	1.00	1.00	1.00
# Maintenance Worker II	0.00	0.00	1.00	0.00	0.50
Maintenance Worker I	1.00	1.00	0.00	1.00	1.00
Part-time Personnel:					
Seasonal Worker	0.00	0.00	0.00	0.00	0.24
Total Full-Time Equivalent Personnel	3.33	3.33	3.33	2.33	4.07

* 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).

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

Fiscal Year 2019 Sewer Fund Highlights

- The 2018 Road to Better Roads (RTBR) Program focused on sanitary sewer lining and manhole rehabilitations on Bell, Van Emmon, Hydraulic, Fox, Heustis, Orange, Olsen, Beaver, Badger and Walter Streets.
- Construction for the completion of public infrastructure improvements in units one, two and four of the Whispering Meadows subdivision was substantially completed; of which approximately \$70,000 was directly attributable to sanitary sewer improvements.

Fiscal Year 2020 Sewer Fund Goals & Objectives

- o The 2019 Roads to Better Roads (RTBR) Program will focus on sanitary sewer lining and manhole rehabilitations on Church Street at a budgeted cost of \$137,000.
- o Construction engineering will continue throughout Fiscal Year 2020 on Phase 1 of the IL Route 71 Sanitary Sewer Replacement, which will replace existing sanitary lines that are in conflict with the IL Route 71 roadway improvements.
- o Begin installing a Sewer SCADA system on lift stations and pump stations in order to improve safety and prevent back-ups.
- o Complete basement painting at the Countryside Lift Station (\$40,000) and various upgrades at the Blackberry Lift Station (\$15,000).

United City of Yorkville Sewer Fund

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SEWER FUND REVENUE

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Licenses & Permits						
52-000-42-00-4216	BUILD PROGRAM PERMITS	105,392	93,000	-	-	-
	Total: Licenses & Permits	\$105,392	\$93,000	\$0	\$0	\$0
Charges for Services						
52-000-44-00-4435	SEWER MAINTENANCE FEES	868,488	910,828	929,258	960,000	979,200
52-000-44-00-4440	SEWER INFRASTRUCTURE FEES	354,171	363,038	360,000	370,000	370,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	23,100	105,005	38,400	95,000	23,300
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	25,909	198,700	216,000	95,000	180,000
52-000-44-00-4462	LATE PENALTIES - SEWER	13,746	15,057	15,000	15,000	15,000
52-000-44-00-4465	RIVER CROSSING FEES	1,477	2,710	-	378	-
	Total: Charges for Services	\$1,286,891	\$1,595,338	\$1,558,658	\$1,535,378	\$1,567,500
Investment Earnings						
52-000-45-00-4500	INVESTMENT EARNINGS	3,899	17,550	1,250	10,500	7,149
52-000-45-00-4550	GAIN ON INVESTMENT	-	6,724	-	-	-
	Total: Investment Earnings	\$3,899	\$24,274	\$1,250	\$10,500	\$7,149
Reimbursements						
52-000-46-00-4690	REIMB - MISCELLANEOUS	8,149	54	-	1,465	-
	Total: Reimbursements	\$8,149	\$54	\$0	\$1,465	\$0
Other Financing Sources						
52-000-49-00-4901	TRANSFER FROM GENERAL <i>NHR Sales Tax Proceeds for 2011 Ref D/S</i>	1,134,052	1,137,166	856,583	856,583	575,030
	Total: Other Financing Sources	\$1,134,052	\$1,137,166	\$856,583	\$856,583	\$575,030
	Total: SEWER FUND REVENUE	<u>\$2,538,383</u>	<u>\$2,849,832</u>	<u>\$2,416,491</u>	<u>\$2,403,926</u>	<u>\$2,149,679</u>

United City of Yorkville Sewer Fund

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SEWER OPERATIONS

Account	Description			FY 2019		FY 2020
		FY 2017	FY 2018	Adopted	FY 2019	Adopted
		Actual	Actual	Budget	Projected	Budget
Salaries						
52-520-50-00-5010	SALARIES & WAGES	212,553	223,926	233,507	198,000	265,446
52-520-50-00-5015	PART-TIME SALARIES	-	-	-	-	5,000
52-520-50-00-5020	OVERTIME	21	289	1,000	500	500
	Total: Salaries	\$212,574	\$224,215	\$234,507	\$198,500	\$270,946
Benefits						
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	22,899	24,177	25,054	21,500	24,399
52-520-52-00-5214	FICA CONTRIBUTION	15,904	16,847	17,311	16,000	19,031
52-520-52-00-5216	GROUP HEALTH INSURANCE	48,457	51,511	51,285	44,601	98,202
52-520-52-00-5222	GROUP LIFE INSURANCE	371	371	273	200	314
52-520-52-00-5223	DENTAL INSURANCE	4,367	4,239	3,901	3,223	6,433
52-520-52-00-5224	VISION INSURANCE	552	594	594	474	879
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	478	353	1,000	500	750
52-520-52-00-5231	LIABILITY INSURANCE	12,946	13,439	14,264	13,257	14,052
	Total: Benefits	\$105,974	\$111,531	\$113,682	\$99,755	\$164,060
Contractual Services						
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	38,925	40,176	40,176	42,696
52-520-54-00-5405	BUILD PROGRAM	105,392	93,000	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	1,703	1,180	2,500	2,500	2,500
52-520-54-00-5415	TRAVEL & LODGING	2,681	344	2,000	2,000	2,000
52-520-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	263	263	-
52-520-54-00-5430	PRINTING & DUPLICATING	1,133	1,307	1,500	1,500	1,500
52-520-54-00-5440	TELECOMMUNICATIONS	2,411	8,667	9,000	9,000	9,000
52-520-54-00-5444	LIFT STATION SERVICES	648	20,727	10,000	15,000	75,000
52-520-54-00-5462	PROFESSIONAL SERVICES	14,772	14,638	18,000	18,000	43,000
52-520-54-00-5480	UTILITIES	17,660	20,081	21,200	21,200	22,472
52-520-54-00-5483	JULIE SERVICES	-	-	3,000	1,250	3,000
52-520-54-00-5485	RENTAL & LEASE PURCHASE	423	662	1,000	1,000	1,000
52-520-54-00-5488	OFFICE CLEANING	-	729	751	737	759
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	8,549	1,643	10,000	10,000	10,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	11,924	15,072	16,000	16,000	16,000
	<i>Includes \$40k Ctryside Life Station Basement Painting</i>					
	<i>Includes \$15k for Blackberry Lift Station Upgrades</i>					
52-520-54-00-5498	PAYING AGENT FEES	1,542	1,277	1,500	689	750
52-520-54-00-5499	BAD DEBT	1,993	2,859	2,250	2,750	3,000
	<i>Sewer Maint/Infra Fees on Utility Bill</i>					
	Total: Contractual Services	\$170,831	\$221,111	\$139,140	\$142,065	\$232,677

United City of Yorkville Sewer Fund

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SEWER OPERATIONS

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Supplies						
52-520-56-00-5600	WEARING APPAREL	2,791	3,965	3,980	3,980	3,980
52-520-56-00-5610	OFFICE SUPPLIES	465	1,029	1,000	1,000	1,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	3,604	8,006	8,000	17,000	8,000
52-520-56-00-5620	OPERATING SUPPLIES	7,138	4,516	11,300	11,300	9,000
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	3,590	5,356	2,000	10,000	10,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	3,658	711	2,000	2,000	2,000
52-520-56-00-5640	REPAIR & MAINTENANCE	3,708	2,243	5,000	5,000	5,000
52-520-56-00-5665	JULIE SUPPLIES	-	-	1,200	1,200	1,200
52-520-56-00-5695	GASOLINE	13,958	20,076	21,400	21,400	22,470
	Total: Supplies	\$38,912	\$45,902	\$55,880	\$72,880	\$62,650
Capital Outlay						
52-520-60-00-6001	SCADA SYSTEM	-	-	-	-	67,000
52-520-60-00-6025	ROAD TO BETTER ROADS	162,427	160,219	200,000	125,000	137,000
52-520-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	172	48,150	73,000	-
52-520-60-00-6059	US34 (IL 47/ORCHARD RD) PROJECT	-	4,213	17,002	11,373	11,373
52-520-60-00-6060	EQUIPMENT	1,014	-	-	-	-
52-520-60-00-6070	VEHICLES <i>New One Ton Truck</i>	-	-	-	-	50,000
52-520-60-00-6066	RT71 SANITARY SEWER REPLACEMENT	5,675	4,560	189,000	-	63,000
52-520-60-00-6079	ROUTE 47 EXPANSION	59,015	59,015	59,015	25,532	22,488
	Total: Capital Outlay	\$228,131	\$228,179	\$513,167	\$234,905	\$350,861
Developer Commitments						
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECAPTURE <i>Final PMT</i>	33,872	34,888	35,938	35,938	30,721
	Total: Developer Commitments	\$33,872	\$34,888	\$35,938	\$35,938	\$30,721
Debt Service - 2004B Bond						
52-520-84-00-8000	PRINCIPAL PAYMENT	410,000	435,000	455,000	455,000	-
52-520-84-00-8050	INTEREST PAYMENT	52,000	35,600	18,200	18,200	-
	Total: Debt Service - 2004B Bond	\$462,000	\$470,600	\$473,200	\$473,200	\$0
Debt Service - 2003A IRBB Debt Certificates						
52-520-90-00-8000	PRINCIPAL PAYMENT	115,000	120,000	130,000	130,000	135,000
52-520-90-00-8050	INTEREST PAYMENT	47,755	42,293	36,233	36,233	29,668
	Total: Debt Service - 2003 IRBB	\$162,755	\$162,293	\$166,233	\$166,233	\$164,668

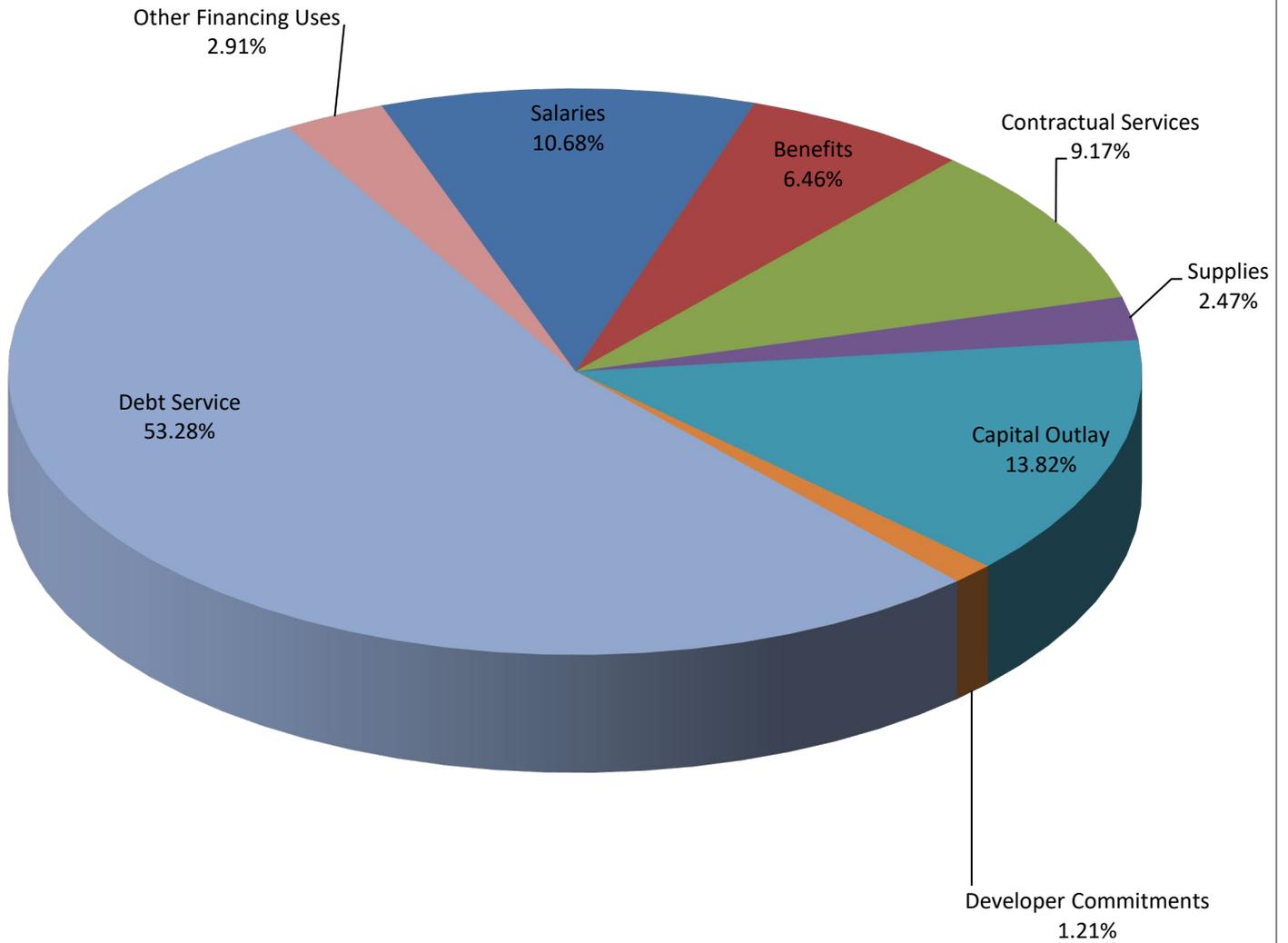
United City of Yorkville Sewer Fund

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SEWER OPERATIONS

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Debt Service - 2011 Refunding Bond						
52-520-92-00-8000	PRINCIPAL PAYMENT	745,000	780,000	810,000	810,000	845,000
52-520-92-00-8050	INTEREST PAYMENT	389,052	357,166	323,782	323,782	289,114
	Total: Debt Service - 2011 Refunding	\$1,134,052	\$1,137,166	\$1,133,782	\$1,133,782	\$1,134,114
Debt Service - IEPA Loan L17-115300						
52-520-96-00-8000	PRINCIPAL PAYMENT	98,353	100,952	103,619	103,619	52,832
52-520-96-00-8050	INTEREST PAYMENT	8,697	6,099	3,431	3,431	693
	Total: Debt Service - IEPA Loan 115300	\$107,050	\$107,051	\$107,050	\$107,050	\$53,525
Other Financing Uses						
52-520-99-00-9951	TRANSFER TO WATER <i>One Half the 2014C Debt Service PMT</i>	75,075	73,875	77,675	77,675	73,875
	Total: Other Financing Uses	\$75,075	\$73,875	\$77,675	\$77,675	\$73,875
	Total: SEWER OPERATIONS	<u>\$2,731,226</u>	<u>\$2,816,811</u>	<u>\$3,050,254</u>	<u>\$2,741,983</u>	<u>\$2,538,097</u>

United City of Yorkville
Expenses by Category
Sewer Fund Fiscal Year 2020 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	\$ 7,354,347
Date of Issuance	November 10, 2011		
Authorized Issue	\$11,150,000	Principal & Interest Outstanding	\$ 7,961,318
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	\$ 4,806,536
Date of Issuance	March 1, 2004		
Authorized Issue	\$3,500,000	Principal & Interest Outstanding	\$ -
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	\$ 2,493,950
Date of Issuance	September 24, 2003		
Authorized Issue	\$2,035,000	Principal & Interest Outstanding	\$ 656,288
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	43,357
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>\$ 575,684</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	\$ 2,072,015
Date of Issuance	March 6, 2000		
Authorized Issue	\$1,656,809	Principal & Interest Outstanding	\$ 53,525
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>

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LIBRARY FUNDS

The Library has two 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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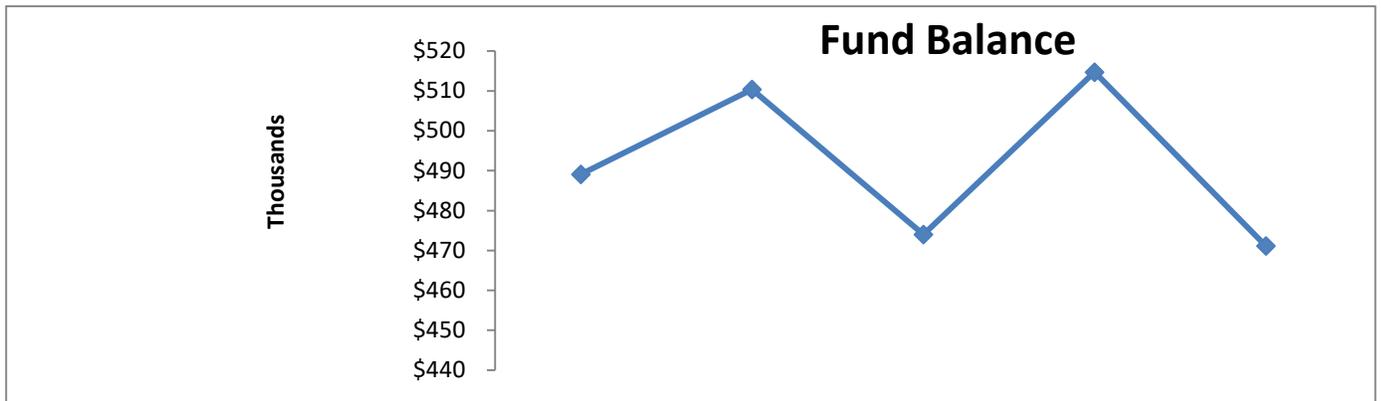
LIBRARY OPERATIONS FUND (82)

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Taxes	1,372,091	1,402,659	1,464,606	1,457,087	1,492,248
Intergovernmental	18,958	18,086	18,350	30,461	25,250
Fines & Forfeits	7,355	9,922	8,500	8,500	8,500
Charges for Service	10,208	12,750	11,500	12,750	11,750
Investment Earnings	1,594	5,423	1,750	10,000	10,000
Reimbursements	2,141	691	-	-	-
Miscellaneous	7,099	6,488	6,750	4,350	4,000
Other Financing Sources	24,044	23,775	25,179	23,485	25,003
Total Revenue	1,443,490	1,479,794	1,536,635	1,546,633	1,576,751
Expenditures					
Salaries	411,502	403,032	422,698	431,500	474,394
Benefits	158,182	148,184	166,150	164,659	175,658
Contractual Services	104,409	131,797	145,840	129,239	149,080
Supplies	26,927	15,088	21,200	24,770	24,200
Debt Service	752,771	760,396	792,101	792,101	797,013
Total Expenditures	1,453,791	1,458,497	1,547,989	1,542,269	1,620,345
Surplus (Deficit)	(10,301)	21,297	(11,354)	4,364	(43,594)
Ending Fund Balance	489,057	510,355	474,039	514,719	471,125
	33.6%	35.0%	30.6%	33.4%	29.1%

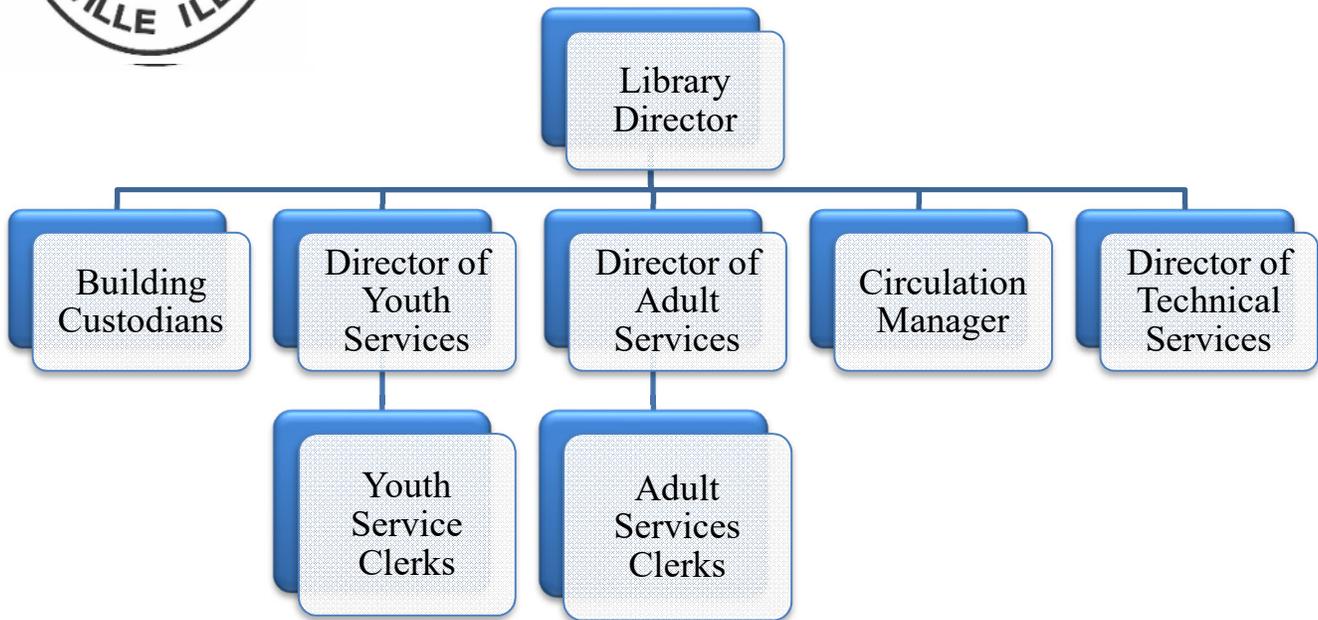




Yorkville Public Library

Organization Structure

Fiscal Year 2020



LIBRARY OPERATIONS FUND (82)

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 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 Youth Services	0.00	0.00	0.00	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	5.00	5.00
Part-time Personnel:					
Library Clerks	6.30	5.92	6.25	5.25	5.77
Custodian	<u>1.06</u>	<u>0.92</u>	<u>0.96</u>	<u>1.05</u>	<u>1.06</u>
Total Part-Time Personnel	7.36	6.84	7.21	6.30	6.83
Total Full-Time Equivalent Personnel	<u>11.36</u>	<u>10.84</u>	<u>11.21</u>	<u>11.30</u>	<u>11.83</u>

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

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

Fiscal Year 2019 Library Department Highlights

- New projection system installed in Meeting Room paid for by the Friends of the Library.
- Online registration fees for DVD rentals & programs were eliminated.
- Strategic Plan developed and implemented.
- Staff Training Days were initiated to develop the staff.

Fiscal Year 2020 Library Department Goals & Objectives

- Create marketing materials.
- Continue to update Library's collection.
- Increase Family Programs.
- Revise Disaster Plan and including Active Shooter Training.
- Purchase a Digital Outdoor Sign.

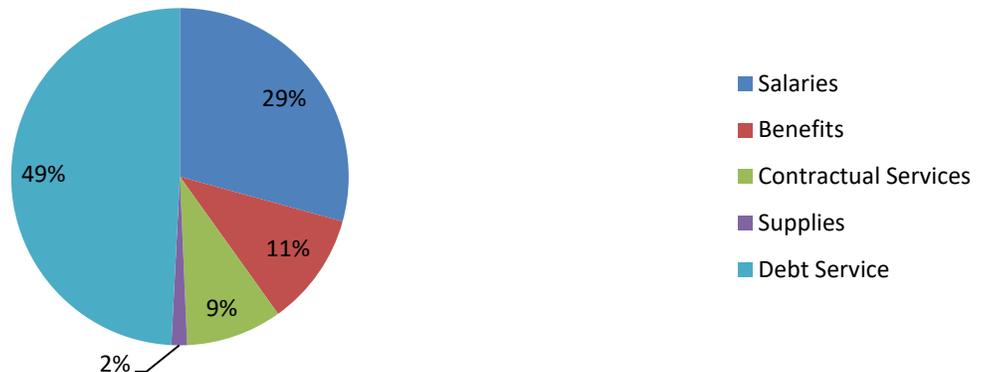
LIBRARY OPERATIONS FUND (82)

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>Program Attendance for:</i>	<u>5,170</u>	<u>7,296</u>	<u>6,831</u>	<u>7,752</u>	<u>5,245</u>
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>Library Materials & Subscriptions:</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 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Taxes						
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	626,183	644,025	672,505	669,065	699,220
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	745,908	758,634	792,101	788,022	793,028
	Total: Taxes	\$1,372,091	\$1,402,659	\$1,464,606	\$1,457,087	\$1,492,248
Intergovernmental						
82-000-41-00-4120	PERSONAL PROPERTY TAX <i>Library Share is 24.89%</i>	5,914	4,948	5,250	5,250	5,250
82-000-41-00-4170	STATE GRANTS <i>Library per Capita Grant</i>	13,044	13,138	13,100	25,211	20,000
	Total: Intergovernmental	\$18,958	\$18,086	\$18,350	\$30,461	\$25,250
Fines & Forfeits						
82-000-43-00-4330	LIBRARY FINES	7,355	9,922	8,500	8,500	8,500
	Total: Fines & Forfeits	\$7,355	\$9,922	\$8,500	\$8,500	\$8,500
Charges for Services						
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	6,576	8,040	7,500	8,000	8,000
82-000-44-00-4422	COPY FEES	2,717	3,853	3,000	3,750	3,750
82-000-44-00-4439	PROGRAM FEES <i>Line Item Discontinued</i>	915	857	1,000	1,000	-
	Total: Charges for Services	\$10,208	\$12,750	\$11,500	\$12,750	\$11,750
Investment Earnings						
82-000-45-00-4500	INVESTMENT EARNINGS	1,594	4,593	1,750	10,000	10,000
82-000-45-00-4550	GAIN ON INVESTMENT	-	830	-	-	-
	Total: Investment Earnings	\$1,594	\$5,423	\$1,750	\$10,000	\$10,000
Reimbursements						
82-000-46-00-4690	REIMB - MISCELLANEOUS	2,141	691	-	-	-
	Total: Reimbursements	\$2,141	\$691	\$0	\$0	\$0
Miscellaneous						
82-000-48-00-4820	RENTAL INCOME	2,200	1,806	2,000	1,600	2,000
82-000-48-00-4824	DVD RENTAL INCOME <i>Line Item Discontinued</i>	2,444	2,842	2,750	1,750	-
82-000-48-00-4850	MISCELLANEOUS INCOME	2,455	1,840	2,000	1,000	2,000
	Total: Miscellaneous	\$7,099	\$6,488	\$6,750	\$4,350	\$4,000
FY 2020						
Other Financing Sources						
82-000-49-00-4901	TRANSFER FROM GENERAL <i>For Liability/Unemployment Insurance</i>	24,044	23,775	25,179	23,485	25,003
	Total: Other Financing Sources	\$24,044	\$23,775	\$25,179	\$23,485	\$25,003
	Total: LIBRARY OPS REVENUE	<u>\$1,443,490</u>	<u>\$1,479,794</u>	<u>\$1,536,635</u>	<u>\$1,546,633</u>	<u>\$1,576,751</u>

United City of Yorkville Library Operations Fund

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LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Salaries						
82-820-50-00-5010	SALARIES & WAGES	211,185	213,880	226,998	261,500	278,394
82-820-50-00-5015	PART-TIME SALARIES	200,317	189,152	195,700	170,000	196,000
	Total: Salaries	\$411,502	\$403,032	\$422,698	\$431,500	\$474,394
Benefits						
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	22,558	22,885	24,252	27,500	25,541
82-820-52-00-5214	FICA CONTRIBUTION	30,778	30,169	31,720	31,720	35,544
82-820-52-00-5216	GROUP HEALTH INSURANCE	74,462	65,658	79,318	73,931	81,184
82-820-52-00-5222	GROUP LIFE INSURANCE	403	388	328	351	387
82-820-52-00-5223	DENTAL INSURANCE	5,286	4,672	4,652	6,699	6,987
82-820-52-00-5224	VISION INSURANCE	651	637	701	973	1,012
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	474	747	750	605	750
	<i>Canceled out by General Fund Transfer</i>					
82-820-52-00-5231	LIABILITY INSURANCE	23,570	23,028	24,429	22,880	24,253
	<i>Canceled out by General Fund Transfer</i>					
	Total: Benefits	\$158,182	\$148,184	\$166,150	\$164,659	\$175,658
Contractual Services						
82-820-54-00-5412	TRAINING & CONFERENCES	330	308	2,500	1,200	2,000
82-820-54-00-5415	TRAVEL & LODGING	365	348	600	1,500	1,500
82-820-54-00-5426	PUBLISHING & ADVERTISING	277	100	2,000	750	2,000
82-820-54-00-5440	TELECOMMUNICATIONS	3,524	4,513	5,000	6,000	6,000
82-820-54-00-5452	POSTAGE & SHIPPING	398	582	500	600	750
82-820-54-00-5460	DUES & SUBSCRIPTIONS	9,005	8,911	11,000	11,000	11,000
	<i>Database & Subscriptions</i>					
82-820-54-00-5462	PROFESSIONAL SERVICES	38,037	24,151	40,000	35,000	40,000
82-820-54-00-5466	LEGAL SERVICES	-	2,100	3,000	3,000	3,000
82-820-54-00-5468	AUTOMATION	12,633	13,466	20,000	18,000	20,000
82-820-54-00-5480	UTILITIES	10,961	9,852	9,540	10,500	11,130
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	27,190	65,777	50,000	40,000	50,000
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	1,700	1,689	1,700
	Total: Contractual Services	\$104,409	\$131,797	\$145,840	\$129,239	\$149,080
Supplies						
82-820-56-00-5610	OFFICE SUPPLIES	8,906	5,518	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLES	9,654	6,733	2,000	2,166	3,000
82-820-56-00-5621	CUSTODIAL SUPPLIES	-	-	8,000	8,000	8,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	673	2,000
82-820-56-00-5671	LIBRARY PROGRAMMING	1,243	820	1,000	1,000	1,000
82-820-56-00-5676	EMPLOYEE RREC FY 2020	-	151	200	200	200

United City of Yorkville
Library Operations Fund

820

LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
82-820-56-00-5685	DVD'S	1,141	499	500	500	500
82-820-56-00-5686	BOOKS	5,983	1,367	1,500	4,231	1,500
	Total: Supplies	\$26,927	\$15,088	\$21,200	\$24,770	\$24,200
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	29,738	27,363	24,988	24,988	22,613
	Total: Debt Service - 2006 Bond	\$79,738	\$77,363	\$74,988	\$74,988	\$72,613
Debt Service - 2013 Refunding Bond						
82-820-99-00-8000	PRINCIPAL PAYMENT	500,000	520,000	565,000	565,000	585,000
82-820-99-00-8050	INTEREST PAYMENT	173,033	163,033	152,113	152,113	139,400
	Total: Debt Service - 2013 Ref Bond	\$673,033	\$683,033	\$717,113	\$717,113	\$724,400
	Total: LIBRARY EXPENDITURES	<u>\$1,453,791</u>	<u>\$1,458,497</u>	<u>\$1,547,989</u>	<u>\$1,542,269</u>	<u>\$1,620,345</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	\$ 1,616,801
Date of Issuance	August 1, 2006		
Authorized Issue	\$1,500,000	Principal & Interest Outstanding	\$ 561,989
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	\$ 3,667,824
Date of Issuance	May 9, 2013		
Authorized Issue	\$6,625,000	Principal & Interest Outstanding	\$ 4,480,400
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		

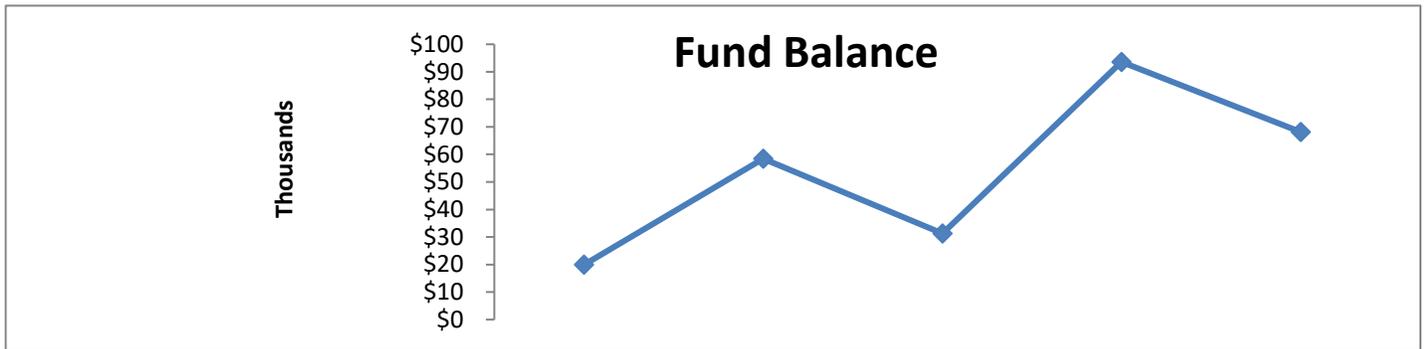
PRINCIPAL AND INTEREST REQUIREMENTS

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>

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
Revenue					
Licenses & Permits	53,650	100,484	43,200	110,000	50,000
Investment Earnings	142	53	10	150	100
Total Revenue	53,792	100,537	43,210	110,150	50,100
Expenditures					
Contractual Services	3,844	3,425	3,500	3,500	3,500
Supplies	44,851	58,574	48,600	71,500	72,000
Total Expenditures	48,695	61,999	52,100	75,000	75,500
Surplus (Deficit)	5,097	38,538	(8,890)	35,150	(25,400)
Ending Fund Balance	19,904	58,443	31,274	93,593	68,193
	<i>40.9%</i>	<i>94.3%</i>	<i>60.0%</i>	<i>124.8%</i>	<i>90.3%</i>



United City of Yorkville
Library Capital Fund

84

LIBRARY CAPITAL FUND REVENUE

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Licenses and Permits						
84-000-42-00-4214	DEVELOPMENT FEES	53,450	100,484	43,200	110,000	50,000
84-000-42-00-4224	RENEW PROGRAM PERMITS	200	-	-	-	-
	Total: Licenses and Permits	\$53,650	\$100,484	\$43,200	\$110,000	\$50,000
Investment Earnings						
84-000-45-00-4500	INVESTMENT EARNINGS	12	16	10	150	100
84-000-48-00-4850	MISCELLANEOUS INCOME	130	37	-	-	-
	Total: Investment Earnings	\$142	\$53	\$10	\$150	\$100
	Total: LIBRARY CAPITAL REVENUE	<u>\$53,792</u>	<u>\$100,537</u>	<u>\$43,210</u>	<u>\$110,150</u>	<u>\$50,100</u>

United City of Yorkville
Library Capital Fund

840

LIBRARY CAPITAL FUND EXPENDITURES

Account	Description	FY 2017 Actual	FY 2018 Actual	FY 2019	FY 2019	FY 2020
				Adopted Budget	Projected	Adopted Budget
Contractual Services						
84-840-54-00-5406	RENEW PROGRAM	200	-	-	-	-
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	3,644	3,425	3,500	3,500	3,500
	Total: Contractual Services	\$3,844	\$3,425	\$3,500	\$3,500	\$3,500
Supplies						
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	15,444	7,367	15,000	15,000	15,000
84-840-56-00-5683	AUDIO BOOKS	2,758	3,531	1,600	3,000	3,500
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	699	500	500	500
84-840-56-00-5685	DVD'S	1,843	1,903	1,500	3,000	3,000
84-840-56-00-5686	BOOKS	24,806	41,104	30,000	50,000	50,000
84-840-60-00-6020	BUILDINGS & STRUCTURES	-	3,970	-	-	-
	Total: Supplies	\$44,851	\$58,574	\$48,600	\$71,500	\$72,000
	Total: LIBRARY CAPITAL EXPENDITURES	<u>\$48,695</u>	<u>\$61,999</u>	<u>\$52,100</u>	<u>\$75,000</u>	<u>\$75,500</u>

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LONG-TERM OPERATING & CAPITAL PLAN

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United City of Yorkville
Revenue Budget Summary - All Funds
Fiscal Years 2017 - 2024

FUND	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>General Fund</u>	15,010,788	15,502,203	15,642,962	16,281,304	16,469,238	16,728,635	17,015,174	17,167,228	17,462,277
<u>Special Revenue Funds</u>									
Motor Fuel Tax	508,122	504,253	535,817	552,422	534,904	540,666	547,318	555,290	564,988
Parks and Recreation	1,787,614	1,997,807	2,123,014	2,160,021	2,244,988	2,394,617	2,459,977	2,539,239	2,607,317
Land Cash	130,863	135,200	714,113	868,659	58,435	19,579	-	-	28,305
Countryside TIF	215,360	198,294	246,261	198,918	232,318	260,762	429,192	439,922	450,920
Downtown TIF	68,763	876,186	80,000	78,417	80,000	80,000	80,000	80,000	80,000
Downtown TIF II	-	-	-	-	-	-	-	-	-
Fox Hill SSA	29,263	9,366	13,381	13,381	13,381	13,381	13,381	13,381	13,381
Sunflower SSA	20,456	13,480	15,637	15,639	18,140	21,304	21,304	21,304	21,304
<u>Debt Service Fund</u>	321,064	321,275	324,725	324,725	324,025	323,225	329,375	330,075	-
<u>Capital Project Funds</u>									
Vehicle & Equipment	637,389	441,978	370,502	447,731	161,112	164,254	168,521	188,850	196,435
City-Wide Capital	1,726,285	2,799,288	2,503,302	3,022,486	3,922,029	1,012,485	914,180	914,180	1,090,780
<u>Enterprise Funds</u>									
Water	10,551,626	4,868,202	4,538,518	4,835,105	4,699,931	4,866,778	5,050,739	5,237,501	5,461,403
Sewer	2,538,383	2,849,832	2,416,491	2,403,926	2,149,679	2,188,631	2,632,981	2,808,427	2,851,031
<u>Library Funds</u>									
Library Operations	1,443,490	1,479,794	1,536,635	1,546,633	1,576,751	1,622,115	1,648,492	1,671,728	1,705,141
Library Capital	53,792	100,537	43,210	110,150	50,100	50,100	50,100	50,000	50,000
TOTAL REVENUES	35,043,258	32,097,695	31,104,568	32,859,517	32,535,031	30,286,532	31,360,734	32,017,125	32,583,282

United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2017 - 2024

FUND	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>General Fund</u>	14,488,405	15,219,914	16,395,796	16,281,105	16,469,238	17,304,612	18,058,403	18,712,351	19,073,738
<u>Special Revenue Funds</u>									
Motor Fuel Tax	599,121	597,982	691,787	620,788	718,788	718,788	693,788	650,745	591,184
Parks and Recreation	1,842,499	1,969,832	2,228,508	2,218,001	2,343,405	2,387,937	2,450,581	2,527,675	2,596,929
Land Cash	92,865	663,720	435,000	384,295	104,850	104,850	5,000	80,000	215,000
Countryside TIF	161,167	162,360	863,107	163,068	923,808	222,612	223,965	223,794	224,798
Downtown TIF	224,910	1,655,046	514,996	370,815	426,484	298,901	293,781	84,355	82,292
Downtown TIF II	-	-	10,000	10,000	35,000	10,000	10,000	10,000	10,000
Fox Hill SSA	10,741	17,552	8,835	8,835	30,977	10,326	10,482	10,646	12,258
Sunflower SSA	5,057	18,957	18,835	18,835	13,977	15,326	15,482	15,646	17,258
<u>Debt Service Fund</u>	321,064	321,275	324,725	324,725	324,025	323,225	329,375	330,075	-
<u>Capital Project Funds</u>									
Vehicle & Equipment	368,822	355,138	418,145	422,188	225,470	169,543	173,811	198,314	190,090
City-Wide Capital	3,374,664	3,765,921	2,941,878	2,856,661	4,548,408	973,485	856,913	837,162	1,010,228
<u>Enterprise Funds</u>									
Water	12,921,770	5,110,084	4,883,871	3,938,638	5,770,144	5,344,948	5,051,049	4,979,047	3,237,833
Sewer	2,731,226	2,816,811	3,050,254	2,741,983	2,538,097	2,413,499	2,503,918	2,534,903	2,168,500
<u>Library Fund</u>									
Library Operations	1,453,791	1,458,497	1,547,989	1,542,269	1,620,345	1,674,038	1,714,234	1,749,674	1,798,828
Library Capital	48,695	61,999	52,100	75,000	75,500	75,500	75,500	65,500	51,643
TOTAL EXPENDITURES	38,644,797	34,195,088	34,385,826	31,977,206	36,168,516	32,047,590	32,466,282	33,009,887	31,280,579

United City of Yorkville
Fund Balance History
Fiscal Years 2017 - 2024

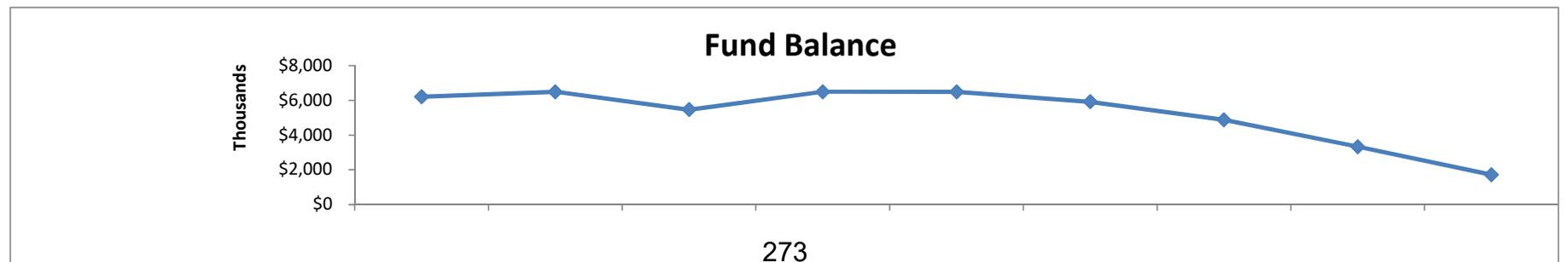
FUND	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>General Fund</u>	6,214,089	6,496,373	5,468,778	6,496,572	6,496,572	5,920,595	4,877,366	3,332,243	1,720,782
<u>Special Revenue Funds</u>									
Motor Fuel Tax	792,224	698,493	428,536	630,127	446,243	268,121	121,651	26,196	-
Parks and Recreation	445,875	473,852	312,946	415,872	317,455	324,135	333,531	345,095	355,483
Land Cash	250,318	(278,204)	62,362	206,160	159,745	74,474	69,474	(10,526)	(197,221)
Countryside TIF	(495,754)	(459,819)	(1,077,343)	(423,969)	(1,115,459)	(1,077,309)	(872,082)	(655,954)	(429,832)
Downtown TIF	97,556	(681,305)	(1,194,280)	(973,703)	(1,320,187)	(1,539,088)	(1,752,869)	(1,757,224)	(1,759,516)
Downtown TIF II	-	-	(10,000)	(10,000)	(45,000)	(55,000)	(65,000)	(75,000)	(85,000)
Fox Hill SSA	14,742	6,556	9,954	11,102	(6,494)	(3,439)	(540)	2,195	3,318
Sunflower SSA	(15,774)	(21,251)	(28,236)	(24,447)	(20,284)	(14,306)	(8,484)	(2,826)	1,220
<u>Debt Service Fund</u>	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
Vehicle & Equipment	270,407	357,246	263,801	382,789	318,431	313,142	307,852	298,388	304,733
City-Wide Capital	1,355,530	388,897	(30,817)	554,722	(71,657)	(32,657)	24,610	101,628	182,180
<u>Enterprise Funds *</u>									
Water	2,826,144	2,584,259	1,952,155	3,480,726	2,410,513	1,932,343	1,932,033	2,190,487	4,414,057
Sewer	1,378,030	1,411,053	705,765	1,072,996	684,578	459,710	588,773	862,297	1,544,828
<u>Library Funds</u>									
Library Operations	489,057	510,355	474,039	514,719	471,125	419,202	353,460	275,514	181,827
Library Capital	19,904	58,443	31,274	93,593	68,193	42,793	17,393	1,893	250
Totals	13,642,348	11,544,948	7,368,934	12,427,259	8,793,774	7,032,716	5,927,168	4,934,406	6,237,109

* 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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Taxes	10,736,464	10,962,693	11,014,213	11,240,608	11,388,715	11,589,464	11,793,832	11,861,871	12,073,632
Intergovernmental	2,235,395	2,296,435	2,512,487	2,608,659	2,703,232	2,753,618	2,810,013	2,862,436	2,920,906
Licenses & Permits	315,862	364,499	336,000	539,500	413,500	388,500	388,500	388,500	388,500
Fines & Forfeits	140,250	123,617	130,400	117,400	125,400	125,400	125,400	125,400	125,400
Charges for Service	1,465,678	1,508,994	1,535,112	1,585,887	1,616,211	1,652,978	1,690,694	1,735,820	1,782,300
Investment Earnings	21,197	49,018	20,000	80,000	80,000	76,495	64,555	51,021	29,359
Reimbursements	66,449	85,579	55,000	54,000	75,000	75,000	75,000	75,000	75,000
Miscellaneous	19,848	19,243	21,750	25,250	20,000	20,000	20,000	20,000	20,000
Other Financing Sources	9,645	92,125	18,000	30,000	47,180	47,180	47,180	47,180	47,180
Total Revenue	15,010,788	15,502,203	15,642,962	16,281,304	16,469,238	16,728,635	17,015,174	17,167,228	17,462,277
Expenditures									
Salaries	4,212,964	4,522,164	4,901,639	4,782,655	5,206,755	5,482,410	5,701,586	5,929,253	6,165,723
Benefits	2,635,062	2,905,833	3,056,457	2,923,040	3,273,617	3,532,710	3,737,769	3,993,959	4,266,327
Contractual Services	4,796,367	4,767,096	5,047,691	5,213,855	5,193,468	5,281,279	5,223,106	5,167,256	5,273,758
Supplies	194,947	245,057	345,098	322,338	464,998	421,970	426,666	431,597	436,775
Other Financing Uses	2,649,065	2,779,764	3,044,911	3,039,217	2,330,400	2,586,243	2,969,276	3,190,286	2,931,155
Total Expenditures	14,488,405	15,219,914	16,395,796	16,281,105	16,469,238	17,304,612	18,058,403	18,712,351	19,073,738
Surplus (Deficit)	522,383	282,289	(752,834)	199	-	(575,977)	(1,043,229)	(1,545,123)	(1,611,461)
Ending Fund Balance	6,214,089	6,496,373	5,468,778	6,496,572	6,496,572	5,920,595	4,877,366	3,332,243	1,720,782
	42.89%	42.68%	33.35%	39.90%	39.45%	34.21%	27.01%	17.81%	9.02%



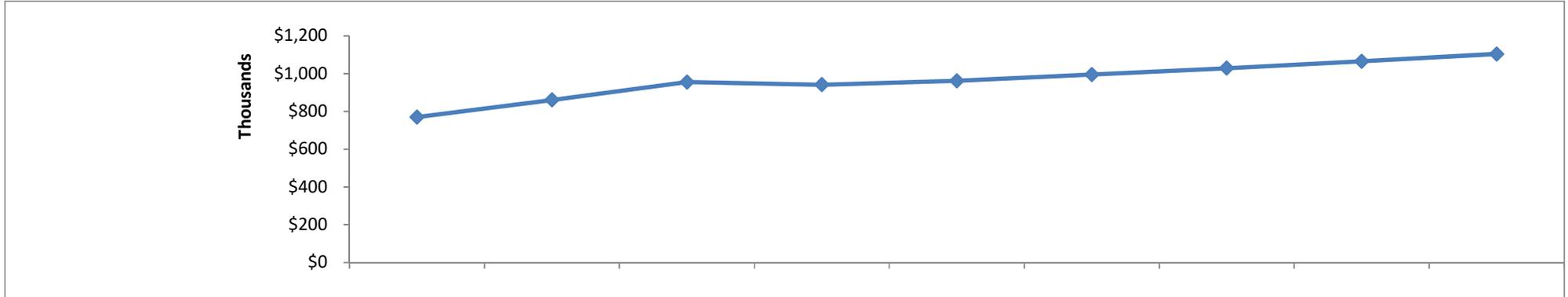
Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>GENERAL FUND - 01</u>										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,206,925	2,129,984	2,191,279	2,191,159	2,119,323	2,161,709	2,204,943	2,249,042	2,294,023
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	817,490	963,908	958,544	958,476	1,105,927	1,155,927	1,205,927	1,255,927	1,305,927
01-000-40-00-4030	MUNICIPAL SALES TAX	2,940,976	3,002,133	3,009,475	3,090,000	3,151,800	3,214,836	3,279,133	3,344,716	3,411,610
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,259,787	2,325,623	2,339,575	2,385,000	2,432,700	2,481,354	2,530,981	2,581,601	2,633,233
01-000-40-00-4040	ELECTRIC UTILITY TAX	710,892	702,111	695,000	720,000	710,000	710,000	710,000	710,000	710,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	241,699	251,555	240,000	260,000	250,000	250,000	250,000	250,000	250,000
01-000-40-00-4043	EXCISE TAX	359,947	334,595	325,000	325,000	313,625	302,648	292,055	281,833	271,969
01-000-40-00-4044	TELEPHONE UTILITY TAX	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340
01-000-40-00-4045	CABLE FRANCHISE FEES	294,275	290,669	290,000	290,000	290,000	290,000	290,000	290,000	290,000
01-000-40-00-4050	HOTEL TAX	72,407	79,602	80,000	80,000	80,000	80,000	80,000	80,000	80,000
01-000-40-00-4055	VIDEO GAMING TAX	100,457	119,733	110,000	140,000	140,000	140,000	140,000	140,000	140,000
01-000-40-00-4060	AMUSEMENT TAX	200,284	199,974	200,000	210,000	205,000	205,000	205,000	205,000	205,000
01-000-40-00-4065	ADMISSIONS TAX	122,007	130,766	120,000	148,133	140,000	140,000	140,000	-	-
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	359,093	374,631	408,000	375,000	382,500	390,150	397,953	405,912	414,030
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	15,992	24,663	15,000	35,000	35,000	35,000	35,000	35,000	35,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	12,071	9,865	11,000	10,000	10,000	10,000	10,000	10,000	10,000
01-000-40-00-4075	AUTO RENTAL TAX	13,822	14,541	13,000	14,500	14,500	14,500	14,500	14,500	14,500
01-000-41-00-4100	STATE INCOME TAX	1,602,410	1,640,291	1,822,308	1,870,000	1,916,366	1,954,693	1,993,787	2,033,663	2,074,336
01-000-41-00-4105	LOCAL USE TAX	417,212	474,797	500,279	555,000	602,966	615,025	627,326	639,873	652,670
01-000-41-00-4110	ROAD & BRIDGE TAX	145,522	131,612	135,000	128,668	130,000	130,000	135,000	135,000	140,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	17,845	14,932	17,000	17,000	17,000	17,000	17,000	17,000	17,000
01-000-41-00-4160	FEDERAL GRANTS	16,810	11,716	16,000	16,000	15,000	15,000	15,000	15,000	15,000
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	31,606	22,201	21,000	18,695	21,000	21,000	21,000	21,000	21,000
01-000-41-00-4170	STATE GRANTS	3,000	-	-	2,413	-	-	-	-	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	990	886	900	883	900	900	900	900	900
01-000-42-00-4200	LIQUOR LICENSES	52,852	56,465	56,000	56,000	56,000	56,000	56,000	56,000	56,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	6,795	9,472	5,000	7,500	7,500	7,500	7,500	7,500	7,500
01-000-42-00-4210	BUILDING PERMITS	256,215	298,562	275,000	476,000	350,000	325,000	325,000	325,000	325,000
01-000-43-00-4310	CIRCUIT COURT FINES	41,512	44,597	45,000	45,000	45,000	45,000	45,000	45,000	45,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	33,512	27,250	30,000	27,000	30,000	30,000	30,000	30,000	30,000
01-000-43-00-4323	OFFENDER REGISTRATION FEES	420	695	400	400	400	400	400	400	400
01-000-43-00-4325	POLICE TOWS	64,806	51,075	55,000	45,000	50,000	50,000	50,000	50,000	50,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,284,044	1,135,035	1,157,225	1,195,000	1,224,875	1,255,497	1,286,884	1,325,491	1,365,256
01-000-44-00-4405	UB COLLECTION FEES	158,062	163,782	160,000	175,000	165,000	165,000	165,000	165,000	165,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	22,772	21,213	23,000	21,000	21,000	21,000	21,000	21,000	21,000
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	-	188,064	194,387	194,387	204,836	210,981	217,310	223,829	230,544
01-000-44-00-4474	POLICE SPECIAL DETAIL	800	900	500	500	500	500	500	500	500

Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-000-45-00-4500	INVESTMENT EARNINGS	21,197	40,479	20,000	80,000	80,000	76,495	64,555	51,021	29,359
01-000-45-00-4550	GAIN ON INVESTMENT	-	8,539	-	-	-	-	-	-	-
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	6,684	1,154	25,000	1,000	25,000	25,000	25,000	25,000	25,000
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	9,213	11,582	5,000	3,000	10,000	10,000	10,000	10,000	10,000
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	33,163	35,217	20,000	35,000	35,000	35,000	35,000	35,000	35,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	17,389	37,626	5,000	15,000	5,000	5,000	5,000	5,000	5,000
01-000-48-00-4820	RENTAL INCOME	7,285	7,100	6,750	7,000	7,000	7,000	7,000	7,000	7,000
01-000-48-00-4850	MISCELLANEOUS INCOME	12,563	12,143	15,000	18,250	13,000	13,000	13,000	13,000	13,000
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BUILDING	9,645	92,125	18,000	30,000	47,180	47,180	47,180	47,180	47,180
	Revenue	15,010,788	15,502,203	15,642,962	16,281,304	16,469,238	16,728,635	17,015,174	17,167,228	17,462,277

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Expenditures									
Salaries	460,265	518,618	579,552	573,500	600,095	616,238	632,865	649,991	667,631
Benefits	161,660	201,497	224,357	216,600	220,528	234,679	249,957	266,327	283,870
Contractual Services	140,692	131,910	141,990	141,607	131,949	134,672	136,496	139,185	143,054
Supplies	7,563	8,832	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Administration	770,180	860,857	955,899	941,707	962,572	995,589	1,029,318	1,065,503	1,104,555

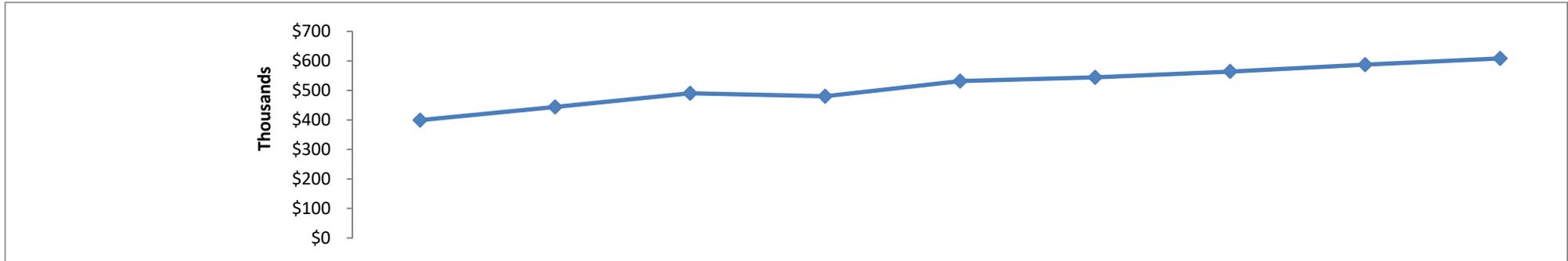


Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administration										
01-110-50-00-5001	SALARIES - MAYOR	10,175	9,970	11,000	10,000	11,000	11,000	11,000	11,000	11,000
01-110-50-00-5002	SALARIES - LIQUOR COMM	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK	7,440	7,035	8,000	7,500	-	-	-	-	-
01-110-50-00-5004	SALARIES - CITY TREASURER	1,000	1,000	1,000	1,000	-	-	-	-	-
01-110-50-00-5005	SALARIES - ALDERMAN	46,465	48,225	52,000	50,000	50,000	50,000	50,000	50,000	50,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	394,185	451,388	506,552	504,000	538,095	554,238	570,865	587,991	605,631
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	41,833	48,542	54,119	51,500	49,367	52,265	55,431	58,799	62,380
01-110-52-00-5214	FICA CONTRIBUTION	30,324	35,304	40,339	40,339	41,686	42,937	44,225	45,552	46,919
01-110-52-00-5216	GROUP HEALTH INSURANCE	82,328	109,134	120,465	115,298	120,064	129,669	140,043	151,246	163,346
01-110-52-00-5222	GROUP LIFE INSURANCE	492	543	451	480	428	432	436	440	444
01-110-52-00-5223	DENTAL INSURANCE	5,924	7,013	7,853	7,853	7,853	8,246	8,658	9,091	9,546
01-110-52-00-5224	VISION INSURANCE	759	961	1,130	1,130	1,130	1,130	1,164	1,199	1,235
01-110-54-00-5410	TUITION REIMBURSEMENT	8,040	5,110	13,000	12,864	-	-	-	-	-
01-110-54-00-5412	TRAINING & CONFERENCES	11,051	16,060	17,000	17,000	17,000	17,000	17,000	17,000	17,000
01-110-54-00-5415	TRAVEL & LODGING	12,097	11,408	9,000	9,000	10,000	10,000	10,000	10,000	10,000
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	4,568	4,568	1,655	2,778	2,917	3,831	5,830
01-110-54-00-5426	PUBLISHING & ADVERTISING	6,219	2,547	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5430	PRINTING & DUPLICATING	2,376	4,139	3,250	3,250	3,250	3,250	3,250	3,250	3,250
01-110-54-00-5440	TELECOMMUNICATIONS	15,623	17,634	19,000	19,000	19,000	19,000	19,000	19,000	19,000
01-110-54-00-5448	FILING FEES	212	51	500	500	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	1,579	2,864	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-110-54-00-5452	POSTAGE & SHIPPING	1,297	1,802	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	16,251	19,620	17,000	17,000	20,000	20,000	20,000	20,000	20,000
01-110-54-00-5462	PROFESSIONAL SERVICES	28,261	10,451	12,000	12,000	12,000	12,000	12,000	12,000	12,000
01-110-54-00-5480	UTILITIES	16,959	26,800	19,610	19,610	20,787	22,034	23,356	24,757	26,242
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,102	2,102	2,400	2,400	3,000	3,000	3,000	3,000	3,000
01-110-54-00-5488	OFFICE CLEANING	18,625	11,322	11,662	11,415	11,757	12,110	12,473	12,847	13,232
01-110-56-00-5610	OFFICE SUPPLIES	7,563	8,832	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		770,180	860,857	955,899	941,707	962,572	995,589	1,029,318	1,065,503	1,104,555

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Expenditures									
Salaries	234,874	251,587	272,370	272,370	301,372	310,413	319,725	329,317	339,197
Benefits	78,103	106,348	119,623	109,909	119,719	127,399	135,695	144,585	154,109
Contractual Services	83,934	84,202	95,936	96,036	108,250	104,150	106,509	111,066	112,770
Supplies	2,528	1,898	2,700	2,000	2,500	2,500	2,500	2,500	2,500
Total Finance	399,439	444,035	490,629	480,315	531,841	544,462	564,429	587,468	608,576

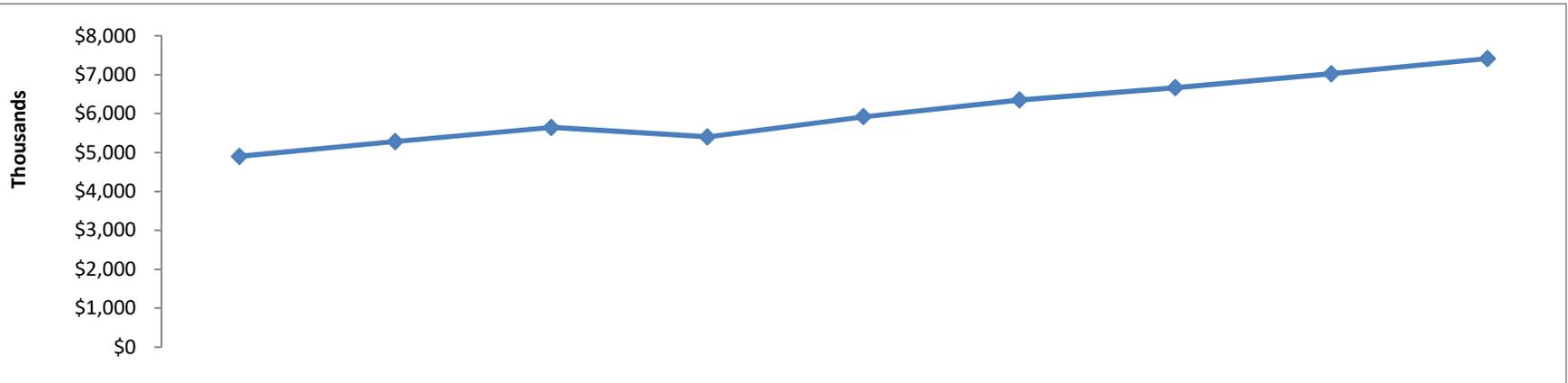


Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Finance										
01-120-50-00-5010	SALARIES & WAGES	234,874	251,587	272,370	272,370	301,372	310,413	319,725	329,317	339,197
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	25,473	27,110	29,100	29,100	27,649	29,272	31,045	32,932	34,937
01-120-52-00-5214	FICA CONTRIBUTION	17,647	18,776	19,988	19,988	21,574	22,221	22,888	23,575	24,282
01-120-52-00-5216	GROUP HEALTH INSURANCE	28,337	54,102	64,390	54,676	64,351	69,499	75,059	81,064	87,549
01-120-52-00-5222	GROUP LIFE INSURANCE	334	334	246	246	246	248	250	253	256
01-120-52-00-5223	DENTAL INSURANCE	5,655	5,319	5,192	5,192	5,192	5,452	5,725	6,011	6,312
01-120-52-00-5224	VISION INSURANCE	657	707	707	707	707	707	728	750	773
01-120-54-00-5412	TRAINING & CONFERENCES	2,911	3,515	3,500	3,500	3,500	3,500	3,500	3,500	3,500
01-120-54-00-5414	AUDITING SERVICES	34,000	29,000	33,200	29,800	34,100	35,000	35,900	40,000	40,000
01-120-54-00-5415	TRAVEL & LODGING	261	446	1,000	500	1,000	1,000	1,000	1,000	1,000
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	2,836	2,836	-	-	1,459	1,916	3,620
01-120-54-00-5430	PRINTING & DUPLICATING	2,572	2,989	3,500	3,500	3,500	3,500	3,500	3,500	3,500
01-120-54-00-5440	TELECOMMUNICATIONS	1,150	1,104	1,250	1,250	1,250	1,250	1,250	1,250	1,250
01-120-54-00-5452	POSTAGE & SHIPPING	1,033	897	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-120-54-00-5460	DUES & SUBSCRIPTIONS	1,010	985	1,250	1,250	1,500	1,500	1,500	1,500	1,500
01-120-54-00-5462	PROFESSIONAL SERVICES	39,002	43,325	46,000	50,000	60,000	55,000	55,000	55,000	55,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	1,995	1,941	2,200	2,200	2,200	2,200	2,200	2,200	2,200
01-120-56-00-5610	OFFICE SUPPLIES	2,528	1,898	2,700	2,000	2,500	2,500	2,500	2,500	2,500
		399,439	444,035	490,629	480,315	531,841	544,462	564,429	587,468	608,576

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Expenditures									
Salaries	2,780,763	2,911,083	3,151,723	3,050,500	3,349,248	3,572,027	3,736,742	3,908,313	4,087,004
Benefits	1,728,589	1,915,338	1,960,422	1,885,459	2,175,164	2,365,372	2,534,141	2,714,316	2,906,978
Contractual Services	297,858	341,253	405,411	340,581	270,613	281,339	260,664	263,766	277,326
Supplies	96,715	115,879	127,560	125,500	128,500	131,650	134,958	138,431	142,078
Total Police	4,903,925	5,283,553	5,645,116	5,402,040	5,923,525	6,350,388	6,666,505	7,024,826	7,413,386



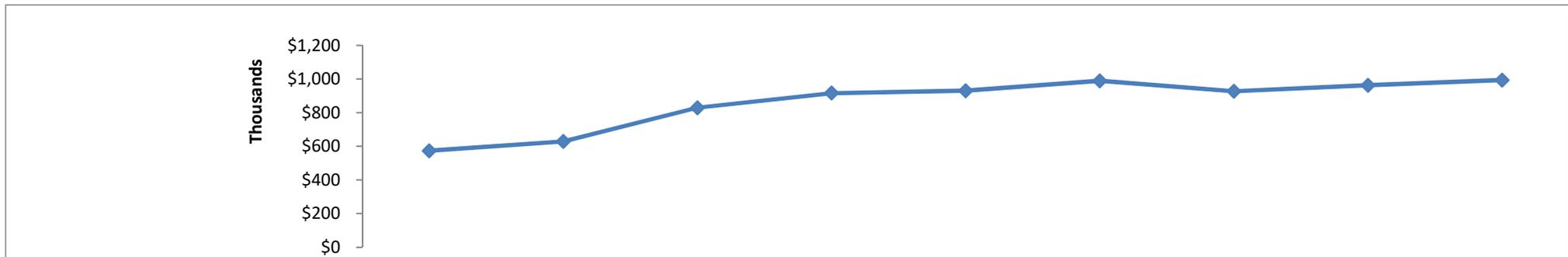
Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Police										
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,542,800	1,652,672	1,775,116	1,695,000	1,924,224	2,110,507	2,237,631	2,370,484	2,509,295
01-210-50-00-5011	SALARIES - POLICE CHIEF & DEPUTIES	351,000	365,716	385,551	447,500	396,159	408,044	420,285	432,894	445,881
01-210-50-00-5012	SALARIES - SERGEANTS	577,455	588,265	616,592	578,000	644,811	664,155	684,080	704,602	725,740
01-210-50-00-5013	SALARIES - POLICE CLERKS	136,050	141,996	169,464	162,500	175,554	180,821	186,246	191,833	197,588
01-210-50-00-5014	SALARIES - CROSSING GUARD	23,437	24,855	24,000	27,500	27,500	27,500	27,500	27,500	27,500
01-210-50-00-5015	PART-TIME SALARIES	50,180	39,961	70,000	40,000	70,000	70,000	70,000	70,000	70,000
01-210-50-00-5020	OVERTIME	99,841	97,618	111,000	100,000	111,000	111,000	111,000	111,000	111,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	14,661	15,192	18,105	18,105	16,106	17,051	18,084	19,183	20,352
01-210-52-00-5213	EMPLOYER CONTRIBUTION - POLICE PENSION	825,413	966,211	963,361	963,361	1,111,484	1,161,484	1,211,484	1,261,484	1,311,484
01-210-52-00-5214	FICA CONTRIBUTION	204,346	215,493	234,853	222,000	245,951	262,579	275,338	288,626	302,464
01-210-52-00-5216	GROUP HEALTH INSURANCE	626,179	659,332	686,289	626,752	741,025	856,732	956,270	1,066,251	1,187,709
01-210-52-00-5222	GROUP LIFE INSURANCE	3,416	3,620	2,619	2,321	2,748	2,941	3,054	3,170	3,288
01-210-52-00-5223	DENTAL INSURANCE	48,646	48,896	48,434	46,452	50,770	57,033	61,889	67,088	72,653
01-210-52-00-5224	VISION INSURANCE	5,928	6,594	6,761	6,468	7,080	7,552	8,022	8,514	9,028
01-210-54-00-5410	TUITION REIMBURSEMENT	9,832	8,442	15,000	15,000	17,272	17,272	4,006	2,800	2,800
01-210-54-00-5411	POLICE COMMISSION	3,198	13,844	4,000	4,000	4,000	15,000	4,000	4,000	15,000
01-210-54-00-5412	TRAINING & CONFERENCE	12,433	16,862	21,000	21,000	21,000	21,000	21,000	21,000	21,000
01-210-54-00-5415	TRAVEL & LODGING	1,253	7,541	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	97,459	130,208	140,241	94,687	24,032	25,100	25,100	25,100	25,100
01-210-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	9,358	9,358	4,301	2,606	5,834	9,768	11,943
01-210-54-00-5430	PRINTING & DUPLICATING	7,931	5,713	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-54-00-5440	TELECOMMUNICATIONS	35,130	34,985	36,500	38,500	40,000	40,000	40,000	40,000	40,000
01-210-54-00-5452	POSTAGE & SHIPPING	1,129	944	1,600	1,600	1,600	1,600	1,600	1,600	1,600
01-210-54-00-5460	DUES & SUBSCRIPTIONS	9,100	5,985	5,300	8,775	9,000	9,000	9,000	9,000	9,000
01-210-54-00-5462	PROFESSIONAL SERVICES	22,318	28,576	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-210-54-00-5467	ADJUDICATION SERVICES	18,560	12,871	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD & LIVE SCAN	12,489	1,995	19,500	1,995	2,000	2,000	2,000	2,000	2,000
01-210-54-00-5472	KENDALL CO JUVE PROBATION	3,239	3,584	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	-	-	-	-	-	-
01-210-54-00-5485	RENTAL & LEASE PURCHASE	6,010	5,362	5,750	5,750	7,150	7,150	7,150	7,150	7,150
01-210-54-00-5488	OFFICE CLEANING	-	11,323	11,662	11,416	11,758	12,111	12,474	12,848	13,233
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	51,117	46,358	60,000	60,000	60,000	60,000	60,000	60,000	60,000
01-210-56-00-5600	WEARING APPAREL	10,641	12,312	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-210-56-00-5610	OFFICE SUPPLIES	1,883	2,669	4,500	4,500	4,500	4,500	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	9,727	13,029	16,000	16,000	16,000	16,000	16,000	16,000	16,000
01-210-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	5,961	13,103	12,500	12,500	12,500	12,500	12,500	12,500	12,500
01-210-56-00-5650	COMMUNITY SERVICES	1,012	1,883	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-210-56-00-5690	BALISTIC VESTS	4,636	4,149	6,000	6,000	6,000	6,000	6,000	6,000	6,000

Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-210-56-00-5695	GASOLINE	54,933	58,739	62,060	60,000	63,000	66,150	69,458	72,931	76,578
01-210-56-00-5696	AMMUNITION	<u>7,922</u>	<u>9,995</u>	<u>10,000</u>						
		4,903,925	5,283,553	5,645,116	5,402,040	5,923,525	6,350,388	6,666,505	7,024,826	7,413,386

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Expenditures									
Salaries	374,208	427,777	488,585	467,355	520,619	536,238	552,325	568,895	585,962
Benefits	138,585	151,538	179,347	167,773	184,592	196,118	208,564	221,884	236,139
Contractual Services	52,914	44,147	154,174	274,159	217,523	249,327	159,159	164,105	164,108
Supplies	8,251	6,431	7,540	7,540	7,655	7,775	7,901	8,034	8,173
Total Community Development	573,958	629,893	829,646	916,827	930,389	989,458	927,949	962,918	994,382

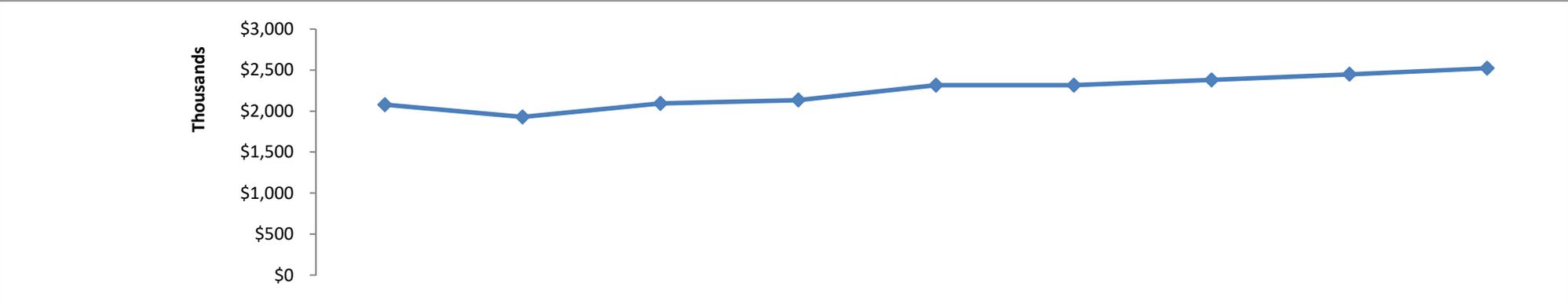


Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Community Development										
01-220-50-00-5010	SALARIES & WAGES	331,861	408,213	440,585	464,500	520,619	536,238	552,325	568,895	585,962
01-220-50-00-5015	PART-TIME SALARIES	42,347	19,564	48,000	2,855	-	-	-	-	-
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	35,454	43,851	47,071	47,071	47,763	50,567	53,631	56,890	60,354
01-220-52-00-5214	FICA CONTRIBUTION	27,585	31,813	36,504	36,504	38,317	39,467	40,651	41,871	43,127
01-220-52-00-5216	GROUP HEALTH INSURANCE	69,889	69,021	88,827	77,022	90,471	97,709	105,526	113,968	123,085
01-220-52-00-5222	GROUP LIFE INSURANCE	401	491	393	393	429	433	437	441	445
01-220-52-00-5223	DENTAL INSURANCE	4,669	5,590	5,706	5,893	6,603	6,933	7,280	7,644	8,026
01-220-52-00-5224	VISION INSURANCE	587	772	846	890	1,009	1,009	1,039	1,070	1,102
01-220-54-00-5412	TRAINING & CONFERENCES	1,537	4,876	7,300	7,300	7,300	7,300	7,300	7,300	7,300
01-220-54-00-5415	TRAVEL & LODGING	219	7,677	6,500	6,500	6,500	6,500	6,500	6,500	6,500
01-220-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	40,000	44,985	-	-	-	-	-
01-220-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	3,624	3,624	1,323	3,127	1,459	4,405	4,408
01-220-54-00-5426	PUBLISHING & ADVERTISING	3,659	2,169	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	883	1,367	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-220-54-00-5440	TELECOMMUNICATIONS	4,008	4,098	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-220-54-00-5452	POSTAGE & SHIPPING	535	591	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-220-54-00-5459	INSPECTIONS	595	1,785	5,000	150,000	125,000	125,000	125,000	125,000	125,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	2,222	2,141	2,100	2,100	2,750	2,750	2,750	2,750	2,750
01-220-54-00-5462	PROFESSIONAL SERVICES	36,124	16,311	77,500	47,500	62,500	92,500	4,000	6,000	6,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	3,132	3,132	3,150	3,150	3,150	3,150	3,150	3,150	3,150
01-220-56-00-5610	OFFICE SUPPLIES	1,742	1,707	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-220-56-00-5620	OPERATING SUPPLIES	4,829	2,699	3,750	3,750	3,750	3,750	3,750	3,750	3,750
01-220-56-00-5695	GASOLINE	1,680	2,025	2,290	2,290	2,405	2,525	2,651	2,784	2,923
		573,958	629,893	829,646	916,827	930,389	989,458	927,949	962,918	994,382

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Expenditures									
Salaries	362,054	395,459	408,909	418,430	434,921	446,994	459,429	472,237	485,429
Benefits	196,446	196,203	197,100	195,937	193,915	206,615	220,332	235,041	250,817
Contractual Services	1,450,218	1,239,831	1,304,948	1,357,544	1,385,782	1,407,246	1,443,720	1,483,816	1,526,881
Supplies	68,784	97,088	182,298	162,298	301,343	255,045	256,307	257,632	259,024
Total Public Works	2,077,502	1,928,581	2,093,255	2,134,209	2,315,961	2,315,900	2,379,788	2,448,726	2,522,151



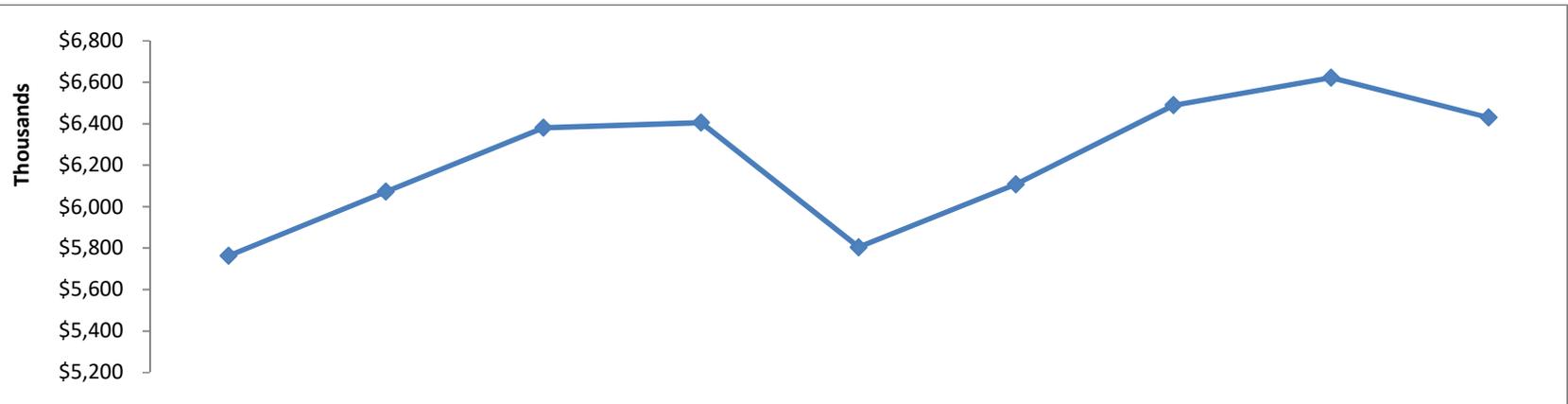
Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Street Operations										
01-410-50-00-5010	SALARIES & WAGES	339,927	360,757	382,309	380,000	402,421	414,494	426,929	439,737	452,929
01-410-50-00-5015	PART-TIME SALARIES	8,455	8,550	11,600	13,430	12,500	12,500	12,500	12,500	12,500
01-410-50-00-5020	OVERTIME	13,672	26,152	15,000	25,000	20,000	20,000	20,000	20,000	20,000
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	37,768	41,337	42,448	42,448	38,754	40,973	43,397	45,974	48,712
01-410-52-00-5214	FICA CONTRIBUTION	26,608	29,271	30,161	30,161	31,902	32,859	33,845	34,860	35,906
01-410-52-00-5216	GROUP HEALTH INSURANCE	121,383	116,109	115,626	114,472	114,394	123,546	133,430	144,104	155,632
01-410-52-00-5222	GROUP LIFE INSURANCE	610	594	437	428	437	441	445	449	453
01-410-52-00-5223	DENTAL INSURANCE	9,010	7,827	7,363	7,363	7,363	7,731	8,118	8,524	8,950
01-410-52-00-5224	VISION INSURANCE	1,067	1,065	1,065	1,065	1,065	1,065	1,097	1,130	1,164
01-410-54-00-5412	TRAINING & CONFERENCES	2,895	2,603	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5415	TRAVEL & LODGING	1,157	706	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	63,626	-	-	-	-	-	-	2,826	4,635
01-410-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	1,523	1,523	2,500	869	3,413	1,283	1,950
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	18,871	8,795	20,000	20,000	30,000	20,000	20,000	20,000	20,000
01-410-54-00-5440	TELECOMMUNICATIONS	2,751	3,433	3,500	3,500	3,750	3,750	3,750	3,750	3,750
01-410-54-00-5455	MOSQUITO CONTROL	7,142	7,142	7,499	6,281	6,281	6,595	6,925	7,271	7,635
01-410-54-00-5458	TREE & STUMP MAINTENANCE	8,980	5,725	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-410-54-00-5462	PROFESSIONAL SERVICES	6,428	3,089	4,000	4,000	6,825	6,825	6,825	6,825	6,825
01-410-54-00-5482	STREET LIGHTING	426	400	9,000	500	-	-	-	-	-
01-410-54-00-5483	JULIE SERVICES	-	-	3,000	1,250	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5485	RENTAL & LEASE PURCHASE	6,162	1,238	6,000	6,000	6,000	6,000	6,000	6,000	6,000
01-410-54-00-5488	OFFICE CLEANING	-	1,164	1,199	1,020	1,051	1,083	1,115	1,148	1,182
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	30,385	64,919	55,000	85,000	65,000	65,000	65,000	65,000	65,000
01-410-56-00-5600	WEARING APPAREL	4,620	6,632	5,100	5,100	5,100	5,100	5,100	5,100	5,100
01-410-56-00-5618	SALT & CALCIUM CHLORIDE	-	-	-	-	157,500	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	5,287	18,832	25,100	25,100	23,000	23,000	23,000	23,000	23,000
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	27,441	27,125	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	3,270	3,288	6,000	6,000	18,500	8,500	8,500	8,500	8,500
01-410-56-00-5632	ASPHALT PATCHING	-	-	35,000	15,000	-	-	-	-	-
01-410-56-00-5640	REPAIR & MAINTENANCE	12,775	19,339	25,000	25,000	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	17,000	17,000
01-410-56-00-5665	JULIE SUPPLIES	-	-	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-410-56-00-5695	GASOLINE	15,391	21,872	22,898	22,898	24,043	25,245	26,507	27,832	29,224
		776,107	787,964	919,028	925,739	1,074,586	1,041,776	1,072,096	1,102,013	1,135,247

Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Health & Sanitation										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	35,103	31,147	32,089	33,250	34,081	34,933	35,806	36,880	37,986
01-540-54-00-5442	GARBAGE SERVICES	1,262,212	1,105,630	1,137,138	1,168,500	1,200,294	1,232,191	1,264,886	1,302,833	1,341,918
01-540-54-00-5443	LEAF PICKUP	4,080	3,840	5,000	6,720	7,000	7,000	7,000	7,000	7,000
		1,301,395	1,140,617	1,174,227	1,208,470	1,241,375	1,274,124	1,307,692	1,346,713	1,386,904
	Total Public Works	2,077,502	1,928,581	2,093,255	2,134,209	2,315,961	2,315,900	2,379,788	2,448,726	2,522,151

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Expenditures									
Salaries	800	17,640	500	500	500	500	500	500	500
Benefits	331,679	334,909	375,608	347,362	379,699	402,527	389,080	411,806	434,414
Contractual Services	2,770,751	2,925,753	2,945,232	3,003,928	3,079,351	3,104,545	3,116,558	3,005,318	3,049,619
Supplies	11,106	14,929	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Other Financing Uses	2,649,065	2,779,764	3,044,911	3,039,217	2,330,400	2,586,243	2,969,276	3,190,286	2,931,155
Total Admin Services & Transfers	5,763,401	6,072,995	6,381,251	6,406,007	5,804,950	6,108,815	6,490,414	6,622,910	6,430,688



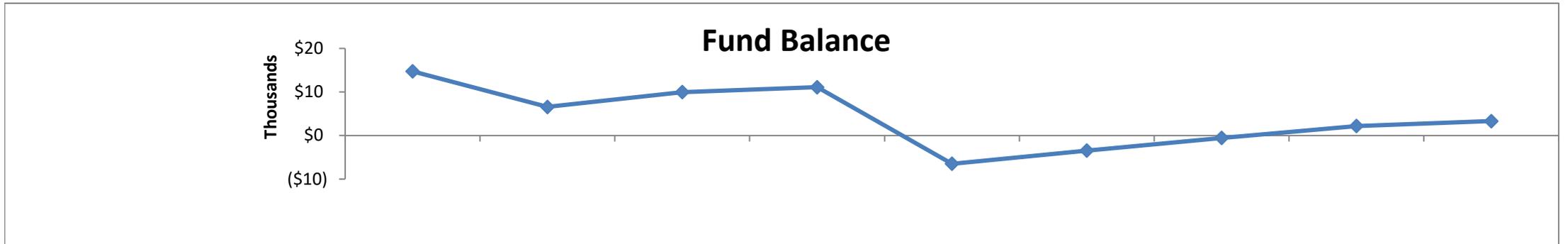
Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administrative Services										
01-640-50-00-5016	SALARIES - SPECIAL CENSUS	-	16,740	-	-	-	-	-	-	-
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	800	900	500	500	500	500	500	500	500
01-640-52-00-5214	FICA CONTRIBUTION - SPECIAL CENSUS	-	1,281	-	-	-	-	-	-	-
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	11,298	6,402	20,000	10,000	15,000	15,000	15,000	15,000	15,000
01-640-52-00-5231	LIABILITY INSURANCE	286,792	294,582	313,712	295,466	316,374	335,356	355,477	376,806	399,414
01-640-52-00-5240	RETIREEES - GROUP HEALTH INSURANCE	33,255	31,857	41,367	41,367	47,796	51,620	18,458	20,000	20,000
01-640-52-00-5241	RETIREEES - DENTAL INSURANCE	260	554	449	449	449	471	124	-	-
01-640-52-00-5242	RETIREEES - VISION INSURANCE	74	233	80	80	80	80	21	-	-
01-640-54-00-5418	PURCHASING SERVICES	5,187	54,535	53,419	43,393	50,465	52,365	54,354	56,438	58,623
01-640-54-00-5423	IDOR ADMINISTRATION FEE	-	51,945	57,357	43,918	44,689	45,478	46,287	47,114	47,961
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	-	1,034	12,000	6,438	7,800	8,580	9,438	10,382	11,420
01-640-54-00-5428	UTILITY TAX REBATE	-	14,375	14,375	13,250	14,375	14,375	14,375	-	-
01-640-54-00-5432	FACILITY MANAGEMENT SERVICES	-	1,072	50,000	54,130	57,425	59,146	60,923	62,755	64,646
01-640-54-00-5439	AMUSEMENT TAX REBATE	61,613	47,723	60,000	50,000	60,000	60,000	30,000	30,000	30,000
01-640-54-00-5449	KENCOM	74,842	119,698	110,958	110,958	126,109	147,320	157,591	168,204	179,171
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	117,691	203,809	136,000	225,000	225,000	225,000	225,000	225,000	225,000
01-640-54-00-5456	CORPORATE COUNSEL	102,825	99,701	110,000	120,000	115,000	115,000	115,000	115,000	115,000
01-640-54-00-5461	LITIGATION COUNSEL	211,454	188,411	120,000	80,000	120,000	120,000	120,000	120,000	120,000
01-640-54-00-5462	PROFESSIONAL SERVICES	-	-	-	20,000	27,000	-	-	-	-
01-640-54-00-5463	SPECIAL COUNSEL	4,815	9,511	20,000	35,000	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	350,899	379,663	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	92,765	96,010	92,000	96,000	96,000	96,000	96,000	96,000	96,000
01-640-54-00-5478	SPECIAL CENSUS	108,093	3,349	-	-	-	-	-	-	-
01-640-54-00-5481	HOTEL TAX REBATE	65,166	71,642	72,000	72,000	72,000	72,000	72,000	72,000	72,000
01-640-54-00-5486	ECONOMIC DEVELOPMENT	160,359	145,989	145,000	160,225	146,000	146,000	146,000	146,000	146,000
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,286	1,233	1,500	1,233	1,500	1,500	1,500	1,500	1,500
01-640-54-00-5492	SALES TAX REBATE	879,408	879,122	928,303	895,000	912,900	931,158	949,781	968,777	988,153
01-640-54-00-5493	BUSINESS DISTRICT REBATE	387,157	401,611	425,320	413,700	421,088	428,623	436,309	444,148	452,145
01-640-54-00-5494	ADMISSIONS TAX REBATE	122,007	130,766	120,000	148,133	140,000	140,000	140,000	-	-
01-640-54-00-5499	BAD DEBT	1,634	1,004	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-640-56-00-5625	REIMBURSABLE REPAIRS	11,106	14,929	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-640-99-00-9915	TRANSFER TO MOTOR FUEL TAX	33,750	268	-	-	-	-	-	-	-
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	71,602	-	569,725	569,725	-	95,756	-	-	-
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	266,979	309,972	318,725	314,725	319,379	318,579	324,729	325,429	-
01-640-99-00-9952	TRANSFER TO SEWER	1,134,052	1,137,166	856,583	856,583	575,030	586,749	994,479	1,135,964	1,134,606

Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	1,118,638	1,308,583	1,274,699	1,274,699	1,410,988	1,558,701	1,622,068	1,699,258	1,765,181
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	24,044	23,775	25,179	23,485	25,003	26,458	28,000	29,635	31,368
		5,763,401	6,072,995	6,381,251	6,406,007	5,804,950	6,108,815	6,490,414	6,622,910	6,430,688
	Expenditures	14,488,405	15,219,914	16,395,796	16,281,105	16,469,238	17,304,612	18,058,403	18,712,351	19,073,738
	Surplus(Deficit)	522,383	282,289	(752,834)	199	-	(575,977)	(1,043,229)	(1,545,123)	(1,611,461)
	Fund Balance	6,214,089	6,496,373	5,468,778	6,496,572	6,496,572	5,920,595	4,877,366	3,332,243	1,720,782
		<i>42.89%</i>	<i>42.68%</i>	<i>33.35%</i>	<i>39.90%</i>	<i>39.45%</i>	<i>34.21%</i>	<i>27.01%</i>	<i>17.81%</i>	<i>9.02%</i>

Fox Hill SSA Fund (11)

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

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Taxes	7,263	9,366	13,381	13,381	13,381	13,381	13,381	13,381	13,381
Other Financing Sources	22,000	-	-	-	-	-	-	-	-
Total Revenue	29,263	9,366	13,381	13,381	13,381	13,381	13,381	13,381	13,381
Expenditures									
Contractual Services	10,741	17,552	8,835	8,835	30,977	10,326	10,482	10,646	12,258
Total Expenditures	10,741	17,552	8,835	8,835	30,977	10,326	10,482	10,646	12,258
Surplus (Deficit)	18,522	(8,186)	4,546	4,546	(17,596)	3,055	2,899	2,735	1,123
Ending Fund Balance	14,742	6,556	9,954	11,102	(6,494)	(3,439)	(540)	2,195	3,318
	<i>137.25%</i>	<i>37.35%</i>	<i>112.67%</i>	<i>125.66%</i>	<i>-20.96%</i>	<i>-33.30%</i>	<i>-5.15%</i>	<i>20.62%</i>	<i>27.07%</i>

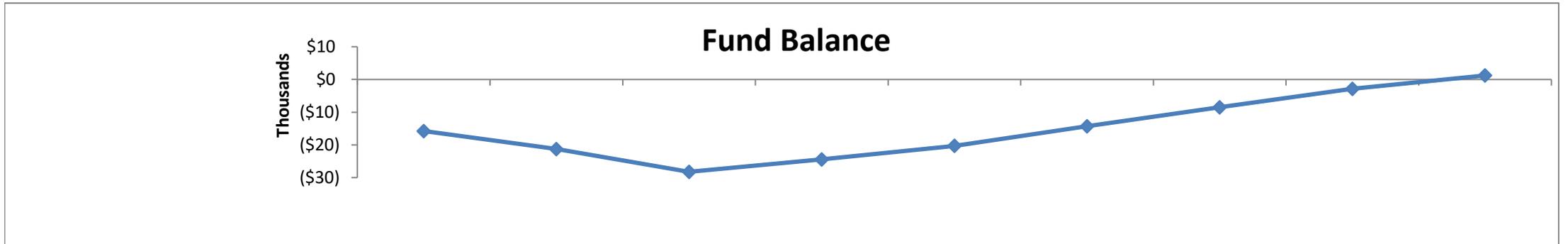


Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>Fox Hill SSA - 11</u>										
11-000-40-00-4000	PROPERTY TAXES	7,263	9,366	13,381	13,381	13,381	13,381	13,381	13,381	13,381
11-000-49-00-4910	SALE OF CAPITAL ASSETS	22,000	-	-	-	-	-	-	-	-
	Revenue	29,263	9,366	13,381	13,381	13,381	13,381	13,381	13,381	13,381
11-111-54-00-5462	PROFESSIONAL SERVICES	-	2,138	2,835	2,835	2,977	3,126	3,282	3,446	3,618
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	10,741	15,414	6,000	6,000	28,000	7,200	7,200	7,200	8,640
	Expenditures	10,741	17,552	8,835	8,835	30,977	10,326	10,482	10,646	12,258
	Surplus(Deficit)	18,522	(8,186)	4,546	4,546	(17,596)	3,055	2,899	2,735	1,123
	Fund Balance	14,742	6,556	9,954	11,102	(6,494)	(3,439)	(540)	2,195	3,318
		<i>137.25%</i>	<i>37.35%</i>	<i>112.67%</i>	<i>125.66%</i>	<i>-20.96%</i>	<i>-33.30%</i>	<i>-5.15%</i>	<i>20.62%</i>	<i>27.07%</i>

Sunflower SSA Fund (12)

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

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Taxes	20,456	13,480	15,637	15,639	18,140	21,304	21,304	21,304	21,304
Total Revenue	20,456	13,480	15,637	15,639	18,140	21,304	21,304	21,304	21,304
Expenditures									
Contractual Services	5,057	18,957	18,835	18,835	13,977	15,326	15,482	15,646	17,258
Total Expenditures	5,057	18,957	18,835	18,835	13,977	15,326	15,482	15,646	17,258
Surplus (Deficit)	15,399	(5,477)	(3,198)	(3,196)	4,163	5,978	5,822	5,658	4,046
Ending Fund Balance	(15,774)	(21,251)	(28,236)	(24,447)	(20,284)	(14,306)	(8,484)	(2,826)	1,220
	-311.92%	-112.10%	-149.91%	-129.80%	-145.12%	-93.34%	-54.80%	-18.06%	7.07%

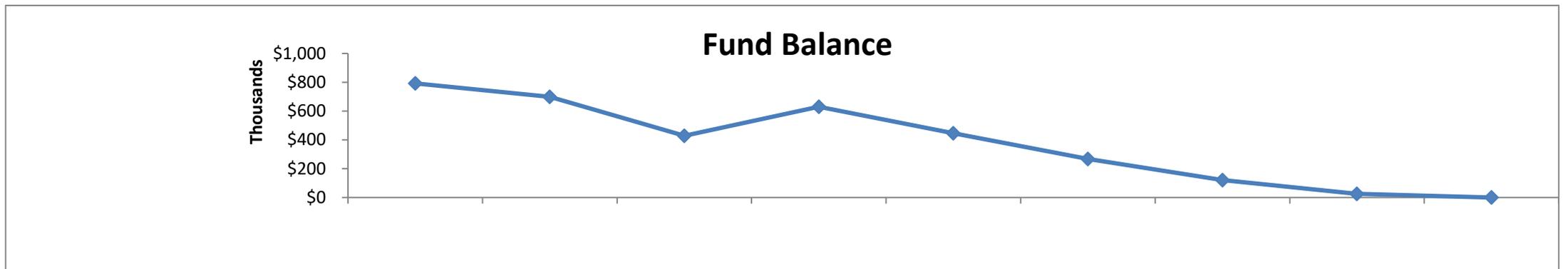


Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>Sunflower SSA - 12</u>										
12-000-40-00-4000	PROPERTY TAXES	20,456	13,480	15,637	15,639	18,140	21,304	21,304	21,304	21,304
	Revenue	20,456	13,480	15,637	15,639	18,140	21,304	21,304	21,304	21,304
12-112-54-00-5416	POND MAINTENANCE	2,512	5,095	5,000	5,000	5,000	5,000	5,000	5,000	5,000
12-112-54-00-5462	PROFESSIONAL SERVICES	-	2,138	2,835	2,835	2,977	3,126	3,282	3,446	3,618
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	2,545	11,724	11,000	11,000	6,000	7,200	7,200	7,200	8,640
	Expenditures	5,057	18,957	18,835	18,835	13,977	15,326	15,482	15,646	17,258
	Surplus(Deficit)	15,399	(5,477)	(3,198)	(3,196)	4,163	5,978	5,822	5,658	4,046
	Fund Balance	(15,774)	(21,251)	(28,236)	(24,447)	(20,284)	(14,306)	(8,484)	(2,826)	1,220
		<i>-311.92%</i>	<i>-112.10%</i>	<i>-149.91%</i>	<i>-129.80%</i>	<i>-145.12%</i>	<i>-93.34%</i>	<i>-54.80%</i>	<i>-18.06%</i>	<i>7.07%</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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Intergovernmental	470,816	495,510	530,817	537,422	525,084	534,766	544,641	554,714	564,988
Investment Earnings	3,556	8,475	5,000	15,000	9,820	5,900	2,677	576	-
Other Financing Sources	33,750	268	-	-	-	-	-	-	-
Total Revenue	508,122	504,253	535,817	552,422	534,904	540,666	547,318	555,290	564,988
Expenditures									
Contractual Services	105,673	98,120	97,000	97,000	-	-	-	-	-
Supplies	119,661	126,075	90,000	90,000	-	-	-	-	-
Capital Outlay	373,787	373,787	504,787	433,788	718,788	718,788	693,788	650,745	591,184
Total Expenditures	599,121	597,982	691,787	620,788	718,788	718,788	693,788	650,745	591,184
Surplus (Deficit)	(90,999)	(93,729)	(155,970)	(68,366)	(183,884)	(178,122)	(146,470)	(95,455)	(26,196)
Ending Fund Balance	792,224	698,493	428,536	630,127	446,243	268,121	121,651	26,196	-

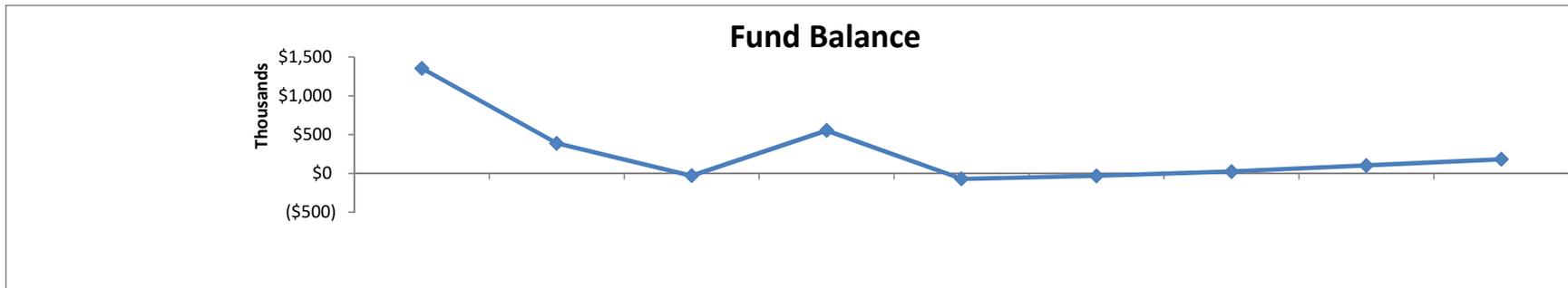


Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>Motor Fuel Tax - 15</u>										
15-000-41-00-4112	MOTOR FUEL TAX	428,888	454,449	489,817	489,817	484,084	493,766	503,641	513,714	523,988
15-000-41-00-4113	MFT HIGH GROWTH	41,928	41,061	41,000	47,605	41,000	41,000	41,000	41,000	41,000
15-000-45-00-4500	INVESTMENT EARNINGS	3,556	8,475	5,000	15,000	9,820	5,900	2,677	576	-
15-000-49-00-4901	TRANSFER FROM GENERAL	33,750	268	-	-	-	-	-	-	-
	Revenue	508,122	504,253	535,817	552,422	534,904	540,666	547,318	555,290	564,988
15-155-54-00-5438	SALT STORAGE	7,750	7,750	-	-	-	-	-	-	-
15-155-54-00-5482	STREET LIGHTING	97,923	90,370	97,000	97,000	-	-	-	-	-
15-155-56-00-5618	SALT	64,396	84,015	90,000	90,000	-	-	-	-	-
15-155-56-00-5619	SIGNS	15,640	9,171	-	-	-	-	-	-	-
15-155-56-00-5632	ASPHALT PATCHING	24,244	21,653	-	-	-	-	-	-	-
15-155-56-00-5642	STREET LIGHTING SUPPLIES	15,381	11,236	-	-	-	-	-	-	-
15-155-60-00-6004	BASELINE ROAD BRIDGE REPAIRS	-	-	25,000	-	25,000	25,000	-	-	-
15-155-60-00-6025	ROAD TO BETTER ROADS PROGRAM	300,000	300,000	406,000	360,000	620,000	620,000	620,000	620,000	591,184
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	73,787	73,787	73,788	73,788	73,788	73,788	30,745	-
	Expenditures	599,121	597,982	691,787	620,788	718,788	718,788	693,788	650,745	591,184
	Surplus(Deficit)	(90,999)	(93,729)	(155,970)	(68,366)	(183,884)	(178,122)	(146,470)	(95,455)	(26,196)
	Fund Balance	792,224	698,493	428,536	630,127	446,243	268,121	121,651	26,196	-

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Intergovernmental	534,354	206,028	-	32,879	-	-	-	-	-
Licenses & Permits	196,003	448,616	91,500	340,000	152,180	152,180	152,180	152,180	152,180
Charges for Service	718,872	731,535	730,000	746,500	746,500	750,000	755,000	755,000	760,000
Investment Earnings	3,703	21,033	1,000	37,500	7,500	5,000	5,000	5,000	5,000
Reimbursements	199,851	373,768	1,109,077	1,295,882	3,013,849	7,549	-	-	171,600
Miscellaneous	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000
Other Financing Sources	73,502	1,018,308	569,725	569,725	-	95,756	-	-	-
Total Revenue	1,726,285	2,799,288	2,503,302	3,022,486	3,922,029	1,012,485	914,180	914,180	1,090,780
Expenditures									
Contractual Services	115,923	339,391	221,675	143,214	334,795	190,964	197,503	204,435	211,783
Supplies	28,653	18,945	32,000	70,000	82,000	82,000	82,000	82,000	82,000
Capital Outlay	2,816,305	2,846,631	2,197,774	2,140,854	3,657,339	228,108	110,334	80,000	251,600
Debt Service	404,138	403,588	407,563	407,563	322,188	321,338	315,338	319,338	313,038
Other Financing Uses	9,645	157,366	82,866	95,030	152,086	151,075	151,738	151,389	151,807
Total Expenditures	3,374,664	3,765,921	2,941,878	2,856,661	4,548,408	973,485	856,913	837,162	1,010,228
Surplus (Deficit)	(1,648,379)	(966,633)	(438,576)	165,825	(626,379)	39,000	57,267	77,018	80,552
Ending Fund Balance	1,355,530	388,897	(30,817)	554,722	(71,657)	(32,657)	24,610	101,628	182,180



Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>City-Wide Capital - 23</u>										
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN	31,109	540	-	-	-	-	-	-	-
23-000-41-00-4169	FEDERAL GRANTS -MILL STREET LAFO	24,606	(1,306)	-	-	-	-	-	-	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	2,475	223,344	-	-	-	-	-	-	-
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47)	476,164	(16,550)	-	32,879	-	-	-	-	-
23-000-42-00-4210	BUILDING PERMITS	35,365	139,758	-	25,000	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	1,085	6,929	3,500	5,000	5,000	5,000	5,000	5,000	5,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	61,908	95,804	-	-	-	-	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	9,645	92,125	18,000	30,000	47,180	47,180	47,180	47,180	47,180
23-000-42-00-4222	ROAD CONTRIBUTION FEE	88,000	114,000	70,000	280,000	100,000	100,000	100,000	100,000	100,000
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	718,872	731,535	730,000	746,500	746,500	750,000	755,000	755,000	760,000
23-000-45-00-4500	INVESTMENT EARNINGS	3,703	10,271	1,000	37,500	7,500	5,000	5,000	5,000	5,000
23-000-45-00-4550	GAIN ON INVESTMENT	-	10,762	-	-	-	-	-	-	-
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	131,574	7,797	7,549	7,549	7,549	7,549	-	-	-
23-000-46-00-4608	REIMB - KENNEDY ROAD IMPROVEMENTS	-	160,000	-	-	-	-	-	-	-
23-000-46-00-4612	REIMB - MILL ROAD IMPROVEMENTS	-	-	-	215,000	2,926,300	-	-	-	-
23-000-46-00-4618	REIMB - BRISTOL BAY ANNEX	-	-	-	-	-	-	-	-	171,600
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	-	19,346	256,528	256,528	-	-	-	-	-
23-000-46-00-4624	REIMB - WHISPERING MEADOWS	-	2,762	800,000	797,238	-	-	-	-	-
23-000-46-00-4630	REIMB - STAGECOACH CROSSING	63,404	-	-	-	-	-	-	-	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	1,413	182,033	29,000	17,967	-	-	-	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	3,460	1,830	16,000	1,600	80,000	-	-	-	-
23-000-48-00-4845	DONATIONS	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000
23-000-49-00-4910	SALE OF CAPITAL ASSETS	1,900	-	-	-	-	-	-	-	-
23-000-49-00-4923	TRANSFER FROM GENERAL	71,602	-	569,725	569,725	-	95,756	-	-	-
23-000-49-00-4951	TRANSFER FROM WATER	-	1,018,308	-	-	-	-	-	-	-
	Revenue	1,726,285	2,799,288	2,503,302	3,022,486	3,922,029	1,012,485	914,180	914,180	1,090,780
<u>City-Wide - Building & Grounds Expenditures</u>										
23-216-54-00-5405	BUILD PROGRAM	4,850	9,956	-	-	-	-	-	-	-
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	43,755	193,257	150,000	75,000	225,000	75,000	75,000	75,000	75,000
23-216-54-00-5482	STREET LIGHTING	-	-	-	-	102,820	108,989	115,528	122,460	129,808
23-216-56-00-5626	HANGING BASKETS	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000
23-216-56-00-5619	SIGNS	-	-	-	-	15,000	15,000	15,000	15,000	15,000
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	27,847	17,997	25,000	50,000	25,000	25,000	25,000	25,000	25,000
23-216-60-00-6013	BEECHER CENTER	-	-	319,725	320,386	-	-	-	-	-

Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
23-216-60-00-6020	BUILDINGS & STRUCTURES	-	-	40,000	13,750	41,250	-	-	-	-
23-216-99-00-9901	TRANSFER TO GENERAL	9,645	92,125	18,000	30,000	47,180	47,180	47,180	47,180	47,180
		86,097	313,335	554,725	489,136	458,250	273,169	279,708	286,640	293,988
City-Wide Capital Expenditures										
23-230-54-00-5405	BUILD PROGRAM	57,058	85,848	-	-	-	-	-	-	-
23-230-54-00-5462	PROFESSIONAL SERVICES	8,649	5,318	5,000	5,000	5,000	5,000	5,000	5,000	5,000
23-230-54-00-5465	ENGINEERING SERVICES	-	35,063	65,000	60,000	-	-	-	-	-
23-230-54-00-5497	PROPERTY TAX PAYMENT	-	8,054	-	1,239	-	-	-	-	-
23-230-54-00-5498	PAYING AGENT FEES	475	475	475	475	475	475	475	475	475
23-230-54-00-5499	BAD DEBT	1,136	1,420	1,200	1,500	1,500	1,500	1,500	1,500	1,500
23-230-56-00-5632	ASPHALT PATCHING	-	-	-	-	35,000	35,000	35,000	35,000	35,000
23-230-56-00-5637	SIDEWALK CONSTRUCTION SUPPLIES	806	948	5,000	20,000	5,000	5,000	5,000	5,000	5,000
23-230-60-00-6009	WRIGLEY (RTE 47) EXPANSION	454,548	-	-	32,879	-	-	-	-	-
23-230-60-00-6011	PROPERTY ACQUISITION	160,877	-	-	-	-	-	-	-	-
23-230-60-00-6012	MILL ROAD IMPROVEMENTS	-	-	-	215,000	3,105,000	-	-	-	-
23-230-60-00-6014	BLACKBERRY WOODS	131,574	7,797	7,549	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	-	19,500	110,226	110,226	110,226	110,226	-	-	-
23-230-60-00-6019	BRISTOL BAY ACCESS ROAD	-	40,754	-	-	-	-	-	-	-
23-230-60-00-6021	PAVILLION ROAD STREAMBANK STABILIZATION	-	-	110,000	10,000	137,500	-	-	-	-
23-230-60-00-6023	FOUNTAIN VILLAGE SUBDIVISION	-	19,346	256,528	256,528	-	-	-	-	-
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	695,767	761,759	100,000	100,000	80,000	80,000	80,000	80,000	80,000
23-230-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	2,762	1,070,000	945,000	22,500	-	-	-	-
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	39,088	675	-	-	-	-	-	-	-
23-230-60-00-6058	ROUTE 71 (RTE 47 / RTE 126) PROJECT	-	-	30,333	30,333	30,333	30,333	30,334	-	-
23-230-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	16,497	78,682	98,413	90,981	90,981	-	-	-	-
23-230-60-00-6073	GAME FARM ROAD PROJECT	13,364	328,913	-	-	-	-	-	-	-
23-230-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	1,211,639	561,550	-	-	-	-	-	-	-
23-230-60-00-6084	CENTER & COUNTRYSIDE IMPROVEMENTS	-	227,760	-	-	-	-	-	-	-
23-230-60-00-6086	KENNEDY ROAD IMPROVEMENTS	25,753	391,763	10,000	2,500	-	-	-	-	-
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	3,894	405,370	45,000	5,722	32,000	-	-	-	-
23-230-60-00-6098	BRISTOL BAY SUBDIVISION	-	-	-	-	-	-	-	-	171,600
2014A Bond										
23-230-78-00-8000	PRINCIPAL PAYMENT	185,000	190,000	190,000	190,000	195,000	200,000	200,000	210,000	210,000
23-230-78-00-8050	INTEREST PAYMENT	144,138	138,588	132,888	132,888	127,188	121,338	115,338	109,338	103,038

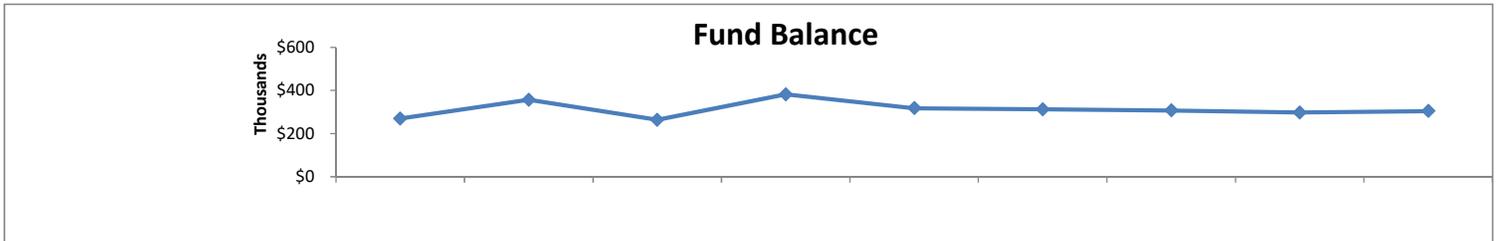
Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Kendall County Loan - River Road Bridge										
23-230-97-00-8000	PRINCIPAL PAYMENT	75,000	75,000	84,675	84,675	-	-	-	-	-
23-230-99-00-9951	TRANSFER TO WATER	-	65,241	64,866	65,030	104,906	103,895	104,558	104,209	104,627
		3,288,567	3,452,586	2,387,153	2,367,525	4,090,158	700,316	577,205	550,522	716,240
	Expenditures	3,374,664	3,765,921	2,941,878	2,856,661	4,548,408	973,485	856,913	837,162	1,010,228
	Surplus(Deficit)	(1,648,379)	(966,633)	(438,576)	165,825	(626,379)	39,000	57,267	77,018	80,552
	Fund Balance	1,355,530	388,897	(30,817)	554,722	(71,657)	(32,657)	24,610	101,628	182,180

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Vehicle and Equipment Fund (25)

This fund was created in Fiscal Year 2014, consolidating the Police Capital, Public Works Capital and Park & Recreation Capital funds. 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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Licenses & Permits	134,050	229,575	145,000	255,663	109,500	109,500	109,500	109,500	109,500
Fines & Forfeits	6,608	8,730	6,700	8,900	8,650	8,650	8,650	8,650	8,650
Charges for Service	236,948	201,102	216,652	176,250	40,112	43,254	47,521	67,850	75,435
Investment Earnings	86	596	150	850	850	850	850	850	850
Miscellaneous	5,535	1,975	2,000	-	2,000	2,000	2,000	2,000	2,000
Other Financing Sources	254,162	-	-	6,068	-	-	-	-	-
Total Revenue	637,389	441,978	370,502	447,731	161,112	164,254	168,521	188,850	196,435
Police Capital Expenditures									
Contractual Services	3,460	18,485	8,750	8,750	8,750	8,750	8,750	8,750	8,750
Capital Outlay	141,832	182,317	160,000	160,000	60,000	55,000	55,000	55,000	55,000
Sub-Total Expenditures	145,292	200,802	168,750	168,750	68,750	63,750	63,750	63,750	63,750
General Government Capital Expenditures									
Supplies	-	-	34,411	34,411	14,080	16,154	20,421	37,924	43,700
Capital Outlay	-	-	40,000	44,985	-	-	-	-	-
Sub-Total Expenditures	-	-	74,411	79,396	14,080	16,154	20,421	37,924	43,700
Public Works Capital Expenditures									
Contractual Services	26,244	34,464	1,750	784	750	750	750	750	750
Supplies	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000
Capital Outlay	68,522	20,821	48,200	48,200	7,000	7,000	7,000	14,000	-
Debt Service	70,815	70,815	70,815	72,778	75,524	75,523	75,523	75,524	75,523
Sub-Total Expenditures	165,581	126,100	122,765	121,762	85,274	85,273	85,273	92,274	78,273
Parks & Rec Capital Expenditures									
Contractual Services	1,822	850	-	-	5,000	2,000	2,000	2,000	2,000
Capital Outlay	53,908	25,167	50,000	50,000	50,000	-	-	-	-
Debt Service	2,219	2,219	2,219	2,280	2,366	2,366	2,367	2,366	2,367
Sub-Total Expenditures	57,949	28,236	52,219	52,280	57,366	4,366	4,367	4,366	4,367
Total Expenditures	368,822	355,138	418,145	422,188	225,470	169,543	173,811	198,314	190,090
Surplus (Deficit)	268,567	86,840	(47,643)	25,543	(64,358)	(5,289)	(5,290)	(9,464)	6,345
<i>Police Capital Fund Balance</i>	-	-	-	6,068	-	-	-	-	-
<i>Gen Gov Capital Fund Balance</i>	-	-	-	-	-	-	-	-	-
<i>Public Works Capital Fund Balance</i>	-	37,930	6,435	98,335	91,561	84,788	78,015	67,067	71,929
<i>Parks & Rec Capital Fund Balance</i>	270,407	319,316	257,366	278,386	226,870	228,354	229,837	231,321	232,804
Ending Fund Balance	270,407	357,246	263,801	382,789	318,431	313,142	307,852	298,388	304,733



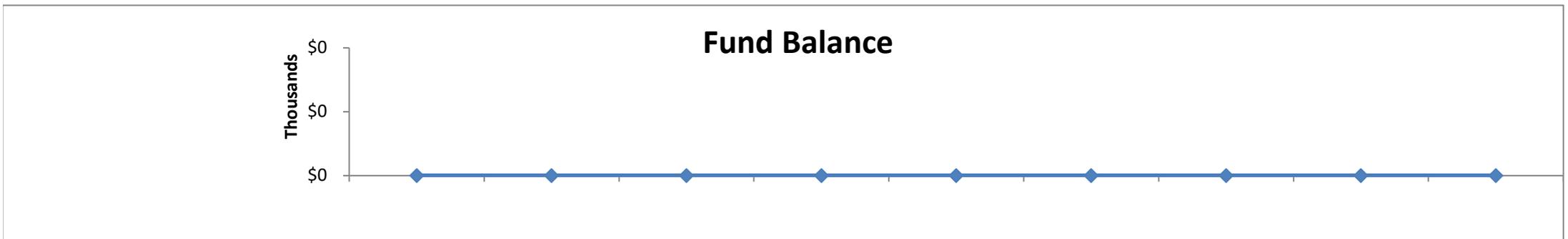
Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>Vehicle & Equipment - 25</u>										
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	32,100	51,511	55,000	65,000	30,000	30,000	30,000	30,000	30,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	28,700	44,935	-	-	-	-	-	-	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	-	224	-	163	-	-	-	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEE	8,600	11,000	12,000	20,000	10,000	10,000	10,000	10,000	10,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	60,350	116,205	72,000	160,000	64,500	64,500	64,500	64,500	64,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	4,300	5,700	6,000	10,500	5,000	5,000	5,000	5,000	5,000
25-000-43-00-4315	DUI FINES	5,865	8,130	6,000	8,250	8,000	8,000	8,000	8,000	8,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	743	600	700	650	650	650	650	650	650
25-000-43-00-4340	SEIZED VEHICLE PROCEEDS	-	-	-	-	-	-	-	-	-
25-000-44-00-4418	MOWING INCOME	1,955	894	2,000	2,167	2,000	2,000	2,000	2,000	2,000
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK	-	-	40,000	44,985	-	-	-	-	-
25-000-44-00-4420	POLICE CHARGEBACK	97,459	130,208	140,241	94,687	24,032	25,100	25,100	25,100	25,100
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	63,626	-	-	-	-	-	-	2,826	4,635
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	73,908	70,000	-	-	-	-	-	-	-
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACKS	-	-	34,411	34,411	14,080	16,154	20,421	37,924	43,700
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	86	350	150	850	850	850	850	850	850
25-000-45-00-4550	GAIN ON INVESTMENT	-	246	-	-	-	-	-	-	-
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	435	214	-	-	-	-	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	5,100	1,761	2,000	-	2,000	2,000	2,000	2,000	2,000
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	5,990	-	-	6,068	-	-	-	-	-
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL	248,172	-	-	-	-	-	-	-	-
	Revenue	637,389	441,978	370,502	447,731	161,112	164,254	168,521	188,850	196,435
Police Capital										
25-205-54-00-5405	BUILD PROGRAM	2,700	9,915	-	-	-	-	-	-	-
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	760	8,570	8,750	8,750	8,750	8,750	8,750	8,750	8,750
25-205-60-00-6060	EQUIPMENT	-	28,278	5,000	5,000	5,000	-	-	-	-
25-205-60-00-6070	VEHICLES	141,832	154,039	155,000	155,000	55,000	55,000	55,000	55,000	55,000
		145,292	200,802	168,750	168,750	68,750	63,750	63,750	63,750	63,750
General Government Capital										
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	34,411	34,411	14,080	16,154	20,421	37,924	43,700
25-212-60-00-6070	VEHICLES	-	-	40,000	44,985	-	-	-	-	-
		-	-	74,411	79,396	14,080	16,154	20,421	37,924	43,700

Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Public Works Capital										
25-215-54-00-5405	BUILD PROGRAM	25,950	34,170	-	-	-	-	-	-	-
25-215-54-00-5448	FILING FEES	294	294	1,750	784	750	750	750	750	750
25-215-56-00-5620	OPERATING SUPPLIES	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000
25-215-60-00-6060	EQUIPMENT	24,098	-	13,200	13,200	7,000	7,000	7,000	14,000	-
25-215-60-00-6070	VEHICLES	44,424	20,821	35,000	35,000	-	-	-	-	-
185 Wolf Street Building										
25-215-92-00-8000	PRINCIPAL PAYMENT	41,430	43,303	43,303	43,922	44,429	47,089	49,909	52,898	56,065
25-215-92-00-8050	INTEREST PAYMENT	29,385	27,512	27,512	28,856	31,095	28,434	25,614	22,626	19,458
		165,581	126,100	122,765	121,762	85,274	85,273	85,273	92,274	78,273
Parks & Recreation Capital										
25-225-54-00-5405	BUILD PROGRAM	50	850	-	-	-	-	-	-	-
25-225-54-00-5462	PROFESSIONAL SERVICES	1,772	-	-	-	-	-	-	-	-
25-225-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	-	-	5,000	2,000	2,000	2,000	2,000
25-225-60-00-6060	EQUIPMENT	53,908	5,264	50,000	50,000	50,000	-	-	-	-
25-225-60-00-6070	VEHICLES	-	19,903	-	-	-	-	-	-	-
185 Wolf Street Building										
25-225-92-00-8000	PRINCIPAL PAYMENT	1,298	1,357	1,418	1,376	1,392	1,475	1,564	1,657	1,757
25-225-92-00-8050	INTEREST PAYMENT	921	862	801	904	974	891	803	709	610
		57,949	28,236	52,219	52,280	57,366	4,366	4,367	4,366	4,367
	Expenditures	368,822	355,138	418,145	422,188	225,470	169,543	173,811	198,314	190,090
	Surplus(Deficit)	268,567	86,840	(47,643)	25,543	(64,358)	(5,289)	(5,290)	(9,464)	6,345
	<i>Fund Balance - Police Capital</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,068</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Fund Balance - General Government</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Fund Balance - Public Works Capital</i>	<u>-</u>	<u>37,930</u>	<u>6,435</u>	<u>98,335</u>	<u>91,561</u>	<u>84,788</u>	<u>78,015</u>	<u>67,067</u>	<u>71,929</u>
	<i>Fund Balance - Parks & Rec Capital</i>	<u>270,407</u>	<u>319,316</u>	<u>257,366</u>	<u>278,386</u>	<u>226,870</u>	<u>228,354</u>	<u>229,837</u>	<u>231,321</u>	<u>232,804</u>
	Fund Balance	270,407	357,246	263,801	382,789	318,431	313,142	307,852	298,388	304,733

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Taxes	47,070	-	-	-	-	-	-	-	-
Licenses & Permits	7,015	11,303	6,000	10,000	4,646	4,646	4,646	4,646	-
Other Financing Sources	266,979	309,972	318,725	314,725	319,379	318,579	324,729	325,429	-
Total Revenue	321,064	321,275	324,725	324,725	324,025	323,225	329,375	330,075	-
Expenditures									
Contractual Services	914	1,525	475	475	475	475	475	475	-
Debt Service	320,150	319,750	324,250	324,250	323,550	322,750	328,900	329,600	-
Total Expenditures	321,064	321,275	324,725	324,725	324,025	323,225	329,375	330,075	-
Surplus (Deficit)	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-

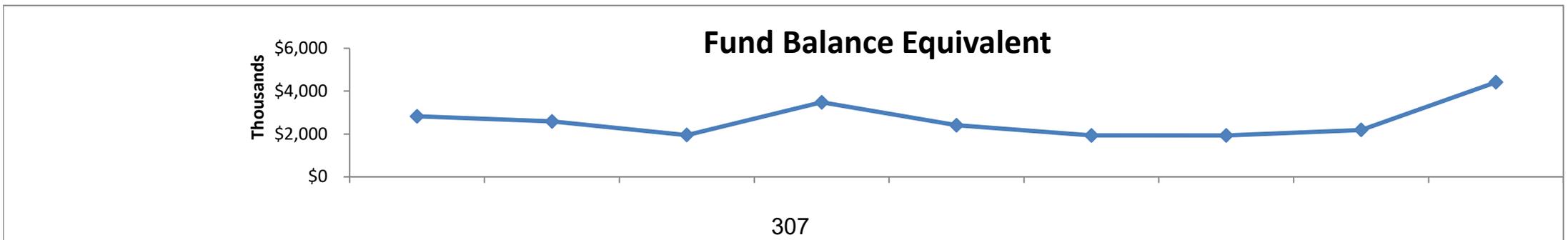


Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>Debt Service - 42</u>										
42-000-40-00-4000	PROPERTY TAXES - 2014B BOND	47,070	-	-	-	-	-	-	-	-
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	6,577	10,253	6,000	10,000	4,646	4,646	4,646	4,646	-
42-000-42-00-4216	BUILD PROGRAM PERMITS	438	1,050	-	-	-	-	-	-	-
42-000-49-00-4901	TRANSFER FROM GENERAL	266,979	309,972	318,725	314,725	319,379	318,579	324,729	325,429	-
	Revenue	321,064	321,275	324,725	324,725	324,025	323,225	329,375	330,075	-
42-420-54-00-5405	BUILD PROGRAM	438	1,050	-	-	-	-	-	-	-
42-420-54-00-5498	PAYING AGENT FEES	476	475	475	475	475	475	475	475	-
2014B Refunding Bond										
42-420-79-00-8000	PRINCIPAL PAYMENT	270,000	275,000	285,000	285,000	290,000	295,000	310,000	320,000	-
42-420-79-00-8050	INTEREST PAYMENT	50,150	44,750	39,250	39,250	33,550	27,750	18,900	9,600	-
	Expenditures	321,064	321,275	324,725	324,725	324,025	323,225	329,375	330,075	-
	Surplus(Deficit)	-	-	-	-	-	-	-	-	-
	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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Licenses & Permits	171,840	165,755	-	-	-	-	-	-	-
Charges for Service	3,955,944	4,489,995	4,326,486	4,595,800	4,401,300	4,570,215	4,750,476	4,934,500	5,132,725
Investment Earnings	9,729	11,727	7,000	18,000	23,851	19,150	19,183	21,780	43,986
Reimbursements	27,256	388	-	15,753	-	-	-	-	-
Miscellaneous	60,865	61,221	62,491	62,847	95,999	98,393	100,847	103,362	105,940
Other Financing Sources	6,325,992	139,116	142,541	142,705	178,781	179,020	180,233	177,859	178,752
Total Revenue	10,551,626	4,868,202	4,538,518	4,835,105	4,699,931	4,866,778	5,050,739	5,237,501	5,461,403
Expenses									
Salaries	390,595	412,773	441,121	397,200	519,935	538,356	553,247	568,584	584,382
Benefits	235,050	246,029	257,466	215,155	263,064	280,751	299,099	318,756	339,814
Contractual Services	827,278	872,119	734,523	759,299	804,218	794,963	848,200	843,193	868,728
Supplies	326,045	327,921	361,948	361,948	393,281	405,405	418,135	431,501	445,536
Capital Outlay	3,499,902	889,684	1,555,976	672,199	1,428,146	1,019,538	1,116,538	1,162,905	285,000
Debt Service	1,449,609	1,343,250	1,532,837	1,532,837	2,361,500	2,305,935	1,815,830	1,654,108	714,373
Other Financing Uses	6,193,291	1,018,308	-	-	-	-	-	-	-
Total Expenses	12,921,770	5,110,084	4,883,871	3,938,638	5,770,144	5,344,948	5,051,049	4,979,047	3,237,833
Surplus (Deficit)	(2,370,144)	(241,882)	(345,353)	896,467	(1,070,213)	(478,170)	(310)	258,454	2,223,570
Ending Fund Balance Equivalent	2,826,144	2,584,259	1,952,155	3,480,726	2,410,513	1,932,343	1,932,033	2,190,487	4,414,057
	<i>21.87%</i>	<i>50.57%</i>	<i>39.97%</i>	<i>88.37%</i>	<i>41.78%</i>	<i>36.15%</i>	<i>38.25%</i>	<i>43.99%</i>	<i>136.33%</i>



Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Water - 51</u>										
51-000-42-00-4216	BUILD PROGRAM PERMITS	171,840	165,755	-	-	-	-	-	-	-
51-000-44-00-4424	WATER SALES	2,952,074	3,094,564	3,105,000	3,165,000	3,228,300	3,389,715	3,559,201	3,737,161	3,924,019
51-000-44-00-4425	BULK WATER SALES	5,250	4,250	5,000	2,800	5,000	5,000	5,000	5,000	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	104,425	116,805	120,000	110,000	110,000	115,500	121,275	127,339	133,706
51-000-44-00-4430	WATER METER SALES	66,280	127,345	58,206	175,000	60,000	60,000	60,000	60,000	60,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	734,552	749,613	745,000	768,000	768,000	770,000	775,000	775,000	780,000
51-000-44-00-4450	WATER CONNECTION FEES	93,363	397,418	293,280	375,000	230,000	230,000	230,000	230,000	230,000
51-000-45-00-4500	INVESTMENT EARNINGS	9,729	10,296	7,000	18,000	23,851	19,150	19,183	21,780	43,986
51-000-45-00-4550	GAIN ON INVESTMENT	-	1,431	-	-	-	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	27,256	388	-	15,753	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	60,495	61,082	62,491	62,597	95,749	98,143	100,597	103,112	105,690
51-000-48-00-4850	MISCELLANEOUS INCOME	370	139	-	250	250	250	250	250	250
51-000-49-00-4902	BOND ISSUANCE	5,800,000	-	-	-	-	-	-	-	-
51-000-49-00-4903	PREMIUM ON BOND ISSUANCE	449,023	-	-	-	-	-	-	-	-
51-000-49-00-4910	SALE OF CAPITAL ASSETS	1,894	-	-	-	-	-	-	-	-
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	-	65,241	64,866	65,030	104,906	103,895	104,558	104,209	104,627
51-000-49-00-4952	TRANSFER FROM SEWER	75,075	73,875	77,675	77,675	73,875	75,125	75,675	73,650	74,125
	Revenue	10,551,626	4,868,202	4,538,518	4,835,105	4,699,931	4,866,778	5,050,739	5,237,501	5,461,403
Water Operations										
51-510-50-00-5010	SALARIES & WAGES	375,148	394,263	414,121	380,000	477,935	496,356	511,247	526,584	542,382
51-510-50-00-5015	PART-TIME SALARIES	5,530	11,532	15,000	5,200	30,000	30,000	30,000	30,000	30,000
51-510-50-00-5020	OVERTIME	9,917	6,978	12,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	41,132	42,915	45,526	41,000	44,948	47,938	50,807	53,858	57,101
51-510-52-00-5214	FICA CONTRIBUTION	28,326	30,192	32,370	30,000	37,702	39,145	40,319	41,529	42,775
51-510-52-00-5216	GROUP HEALTH INSURANCE	127,757	134,779	139,233	106,545	137,566	148,571	160,457	173,294	187,158
51-510-52-00-5222	GROUP LIFE INSURANCE	705	705	519	464	560	566	572	578	584
51-510-52-00-5223	DENTAL INSURANCE	9,147	8,808	8,260	7,177	9,354	9,822	10,313	10,829	11,370
51-510-52-00-5224	VISION INSURANCE	1,131	1,218	1,218	1,054	1,344	1,344	1,384	1,426	1,469
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	1,148	671	2,000	1,000	2,000	2,000	2,000	2,000	2,000
51-510-52-00-5231	LIABILITY INSURANCE	25,704	26,741	28,340	27,915	29,590	31,365	33,247	35,242	37,357
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	108,154	111,629	111,629	118,631	122,190	125,856	129,632	133,521
51-510-54-00-5402	BOND ISSUANCE COSTS	55,732	-	-	-	-	-	-	-	-
51-510-54-00-5405	BUILD PROGRAM	171,840	165,755	-	-	-	-	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	3,178	2,515	6,500	6,500	6,500	6,500	6,500	6,500	6,500
51-510-54-00-5415	TRAVEL & LODGING	2,123	732	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-510-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	2,627	2,627	827	2,258	481	3,190	3,349

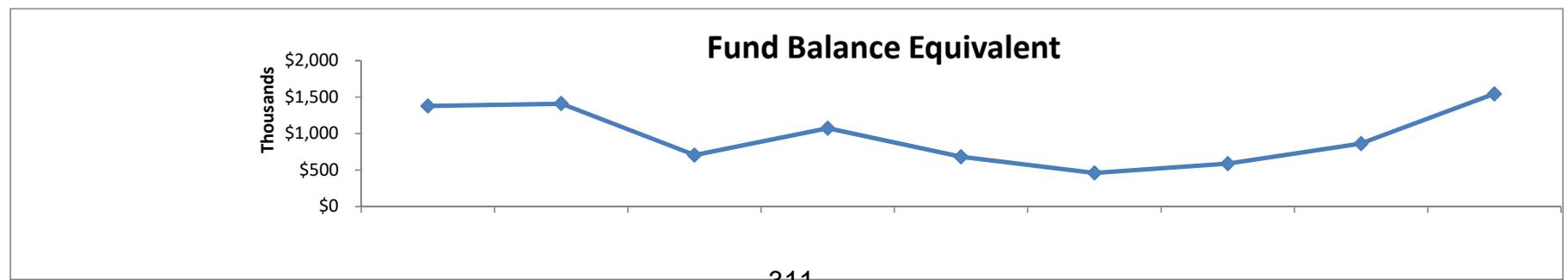
Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-54-00-5426	PUBLISHING & ADVERTISING	605	932	500	1,359	500	500	500	500	500
51-510-54-00-5429	WATER SAMPLES	7,607	5,894	10,000	10,000	8,000	8,000	10,000	8,000	8,000
51-510-54-00-5430	PRINTING & DUPLICATING	2,405	2,814	3,250	3,250	3,250	3,250	3,250	3,250	3,250
51-510-54-00-5440	TELECOMMUNICATIONS	30,807	33,832	30,000	35,000	35,000	35,000	35,000	35,000	35,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	143,204	136,286	145,000	145,000	145,000	145,000	145,000	145,000	145,000
51-510-54-00-5448	FILING FEES	2,058	1,901	4,000	3,000	3,000	3,000	3,000	3,000	3,000
51-510-54-00-5452	POSTAGE & SHIPPING	16,838	17,723	19,000	19,000	19,000	19,000	19,000	19,000	19,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	1,603	1,169	1,800	1,800	1,800	1,800	1,800	1,800	1,800
51-510-54-00-5462	PROFESSIONAL SERVICES	39,025	36,863	45,000	75,000	65,000	55,000	55,000	55,000	55,000
51-510-54-00-5465	ENGINEERING SERVICES	46,960	39,975	15,000	16,958	37,500	15,000	15,000	15,000	15,000
51-510-54-00-5480	UTILITIES	256,914	279,411	286,518	286,518	303,709	321,932	341,248	361,723	383,426
51-510-54-00-5483	JULIE SERVICES	7,849	5,954	3,000	1,250	3,000	3,000	3,000	3,000	3,000
51-510-54-00-5485	RENTAL & LEASE PURCHASE	423	929	1,000	1,000	1,700	1,700	1,700	1,700	1,700
51-510-54-00-5488	OFFICE CLEANING	-	1,164	1,199	1,020	1,051	1,083	1,115	1,148	1,182
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	8,862	5,930	12,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENCE	15,096	15,023	25,000	15,000	25,000	25,000	55,000	25,000	25,000
51-510-54-00-5498	PAYING AGENT FEES	1,415	1,888	2,000	1,888	1,750	1,750	1,750	1,750	1,500
51-510-54-00-5499	BAD DEBT	12,734	7,275	7,500	7,500	10,000	10,000	10,000	10,000	10,000
51-510-56-00-5600	WEARING APPAREL	4,264	6,837	5,100	5,100	5,100	5,100	5,100	5,100	5,100
51-510-56-00-5620	OPERATING SUPPLIES	8,594	3,366	15,000	15,000	10,500	10,500	10,500	10,500	10,500
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	699	2,416	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	4,447	1,365	4,000	4,000	4,000	4,000	4,000	4,000	4,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	173,204	159,093	183,750	183,750	218,438	229,360	240,828	252,869	265,512
51-510-56-00-5640	REPAIR & MAINTENANCE	19,307	15,183	27,500	27,500	27,500	27,500	27,500	27,500	27,500
51-510-56-00-5664	METERS & PARTS	97,378	117,151	100,000	100,000	100,000	100,000	100,000	100,000	100,000
51-510-56-00-5665	JULIE SUPPLIES	3,669	693	1,200	1,200	1,200	1,200	1,200	1,200	1,200
51-510-56-00-5695	GASOLINE	14,483	21,817	22,898	22,898	24,043	25,245	26,507	27,832	29,224
51-510-60-00-6011	PROPERTY ACQUISITION	-	-	200,000	-	-	-	200,000	200,000	-
51-510-60-00-6015	WATER TOWER PAINTING	-	-	-	-	-	18,000	495,000	477,000	-
51-510-60-00-6022	WELL REHABILITATIONS	174,197	264,985	257,500	132,538	165,000	175,000	-	-	-
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	316,911	272,423	250,000	20,000	569,000	489,000	179,000	362,000	280,000
51-510-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	115	49,220	45,000	-	-	-	-	-
51-510-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	26,676	4,212	21,608	21,608	-	-	-	-
51-510-60-00-6060	EQUIPMENT	3,248	8,825	5,000	5,000	400,000	5,000	5,000	5,000	5,000
51-510-60-00-6066	RTE 71 WATERMAIN REPLACEMENT	24,195	44,904	533,500	340,000	42,166	42,166	42,166	-	-
51-510-60-00-6070	VEHICLES	65,710	-	50,000	50,000	-	50,000	-	100,000	-
51-510-60-00-6079	ROUTE 47 EXPANSION	197,544	197,544	197,544	58,053	45,372	45,372	45,372	18,905	-
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT	-	-	9,000	-	185,000	195,000	150,000	-	-
51-510-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	2,718,097	74,212	-	-	-	-	-	-	-

Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
2015A Bond										
51-510-77-00-8000	PRINCIPAL PAYMENT	73,543	113,991	117,664	117,664	290,483	297,837	312,545	323,576	338,284
51-510-77-00-8050	INTEREST PAYMENT	228,066	161,055	156,493	156,493	151,787	140,167	128,254	115,752	102,809
Debt Service - 2007A Bond										
51-510-83-00-8000	PRINCIPAL PAYMENT	15,000	-	-	-	-	-	-	-	-
51-510-83-00-8050	INTEREST PAYMENT	121,163	-	-	-	-	-	-	-	-
Debt Service - 2016 Refunding Bond										
51-510-85-00-8000	PRINCIPAL PAYMENT	-	430,000	470,000	470,000	1,470,000	1,475,000	1,040,000	915,000	-
51-510-85-00-8050	INTEREST PAYMENT	-	248,124	195,250	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	300,000	300,000	-	-	-	-	-
51-510-86-00-8050	INTEREST EXPENSE	21,450	17,300	13,050	13,050	-	-	-	-	-
Debt Service - 2006A Refunding Debt Certificates										
51-510-87-00-8000	PRINCIPAL PAYMENT	460,000	-	-	-	-	-	-	-	-
51-510-87-00-8050	INTEREST EXPENSE	155,206	-	-	-	-	-	-	-	-
Debt Service - IEPA Loan L17-156300										
51-510-89-00-8000	PRINCIPAL PAYMENT	96,923	99,361	101,860	101,860	104,423	107,050	109,743	112,503	115,333
51-510-89-00-8050	INTEREST EXPENSE	28,108	25,669	23,170	23,170	20,607	17,981	15,288	12,527	9,697
Debt Service - 2014C Refunding Bond										
51-510-94-00-8000	PRINCIPAL PAYMENT	120,000	120,000	130,000	130,000	125,000	130,000	135,000	135,000	140,000
51-510-94-00-8050	INTEREST PAYMENT	30,150	27,750	25,350	25,350	22,750	20,250	16,350	12,300	8,250
51-510-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	1,018,308	-	-	-	-	-	-	-
51-510-99-00-9960	PAYMENT TO ESCROW AGENT	6,193,291	-	-	-	-	-	-	-	-
	Expenses	12,921,770	5,110,084	4,883,871	3,938,638	5,770,144	5,344,948	5,051,049	4,979,047	3,237,833
	Surplus(Deficit)	(2,370,144)	(241,882)	(345,353)	896,467	(1,070,213)	(478,170)	(310)	258,454	2,223,570
	Fund Balance Equiv	2,826,144	2,584,259	1,952,155	3,480,726	2,410,513	1,932,343	1,932,033	2,190,487	4,414,057
		<i>21.87%</i>	<i>50.57%</i>	<i>39.97%</i>	<i>88.37%</i>	<i>41.78%</i>	<i>36.15%</i>	<i>38.25%</i>	<i>43.99%</i>	<i>136.33%</i>

Sewer Fund (52)

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

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Licenses & Permits	105,392	93,000	-	-	-	-	-	-	-
Charges for Service	1,286,891	1,595,338	1,558,658	1,535,378	1,567,500	1,596,876	1,632,133	1,663,298	1,700,398
Investment Earnings	3,899	24,274	1,250	10,500	7,149	5,006	6,369	9,165	16,027
Reimbursements	8,149	54	-	1,465	-	-	-	-	-
Other Financing Sources	1,134,052	1,137,166	856,583	856,583	575,030	586,749	994,479	1,135,964	1,134,606
Total Revenue	2,538,383	2,849,832	2,416,491	2,403,926	2,149,679	2,188,631	2,632,981	2,808,427	2,851,031
Expenses									
Salaries	212,574	224,215	234,507	198,500	270,946	282,992	291,317	299,892	308,724
Benefits	105,974	111,531	113,682	99,755	164,060	175,735	187,664	200,460	214,190
Contractual Services	170,831	221,111	139,140	142,065	232,677	162,587	165,040	166,314	169,361
Supplies	38,912	45,902	55,880	72,880	62,650	63,774	64,954	66,193	67,494
Capital Outlay	228,131	228,179	513,167	234,905	350,861	352,488	418,488	429,370	200,000
Developer Commitments	33,872	34,888	35,938	35,938	30,721	-	-	-	-
Debt Service	1,865,857	1,877,110	1,880,265	1,880,265	1,352,307	1,300,798	1,300,780	1,299,024	1,134,606
Other Financing Uses	75,075	73,875	77,675	77,675	73,875	75,125	75,675	73,650	74,125
Total Expenses	2,731,226	2,816,811	3,050,254	2,741,983	2,538,097	2,413,499	2,503,918	2,534,903	2,168,500
Surplus (Deficit)	(192,843)	33,021	(633,763)	(338,057)	(388,418)	(224,868)	129,063	273,524	682,531
Ending Fund Balance Equivalent	1,378,030	1,411,053	705,765	1,072,996	684,578	459,710	588,773	862,297	1,544,828
	50.45%	50.09%	23.14%	39.13%	26.97%	19.05%	23.51%	34.02%	71.24%



Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Sewer - 52</u>										
52-000-42-00-4216	BUILD PROGRAM PERMITS	105,392	93,000	-	-	-	-	-	-	-
52-000-44-00-4435	SEWER MAINTENANCE FEES	868,488	910,828	929,258	960,000	979,200	1,008,576	1,038,833	1,069,998	1,102,098
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE	354,171	363,038	360,000	370,000	370,000	370,000	375,000	375,000	380,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	23,100	105,005	38,400	95,000	23,300	23,300	23,300	23,300	23,300
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	25,909	198,700	216,000	95,000	180,000	180,000	180,000	180,000	180,000
52-000-44-00-4462	LATE PENALTIES - SEWER	13,746	15,057	15,000	15,000	15,000	15,000	15,000	15,000	15,000
52-000-44-00-4465	RIVER CROSSING FEES	1,477	2,710	-	378	-	-	-	-	-
52-000-45-00-4500	INVESTMENT EARNINGS	3,899	17,550	1,250	10,500	7,149	5,006	6,369	9,165	16,027
52-000-45-00-4550	GAIN ON INVESTMENT	-	6,724	-	-	-	-	-	-	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	8,149	54	-	1,465	-	-	-	-	-
52-000-49-00-4901	TRANSFER FROM GENERAL	1,134,052	1,137,166	856,583	856,583	575,030	586,749	994,479	1,135,964	1,134,606
	Revenue	2,538,383	2,849,832	2,416,491	2,403,926	2,149,679	2,188,631	2,632,981	2,808,427	2,851,031
Sewer Operations										
52-520-50-00-5010	SALARIES & WAGES	212,553	223,926	233,507	198,000	265,446	277,492	285,817	294,392	303,224
52-520-50-00-5015	PART-TIME SALARIES	-	-	-	-	5,000	5,000	5,000	5,000	5,000
52-520-50-00-5020	OVERTIME	21	289	1,000	500	500	500	500	500	500
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	22,899	24,177	25,054	21,500	24,399	26,167	27,753	29,439	31,232
52-520-52-00-5214	FICA CONTRIBUTION	15,904	16,847	17,311	16,000	19,031	19,914	20,511	21,126	21,760
52-520-52-00-5216	GROUP HEALTH INSURANCE	48,457	51,511	51,285	44,601	98,202	106,058	114,543	123,706	133,602
52-520-52-00-5222	GROUP LIFE INSURANCE	371	371	273	200	314	317	320	323	326
52-520-52-00-5223	DENTAL INSURANCE	4,367	4,239	3,901	3,223	6,433	6,755	7,093	7,448	7,820
52-520-52-00-5224	VISION INSURANCE	552	594	594	474	879	879	905	932	960
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	478	353	1,000	500	750	750	750	750	750
52-520-52-00-5231	LIABILITY INSURANCE	12,946	13,439	14,264	13,257	14,052	14,895	15,789	16,736	17,740
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	38,925	40,176	40,176	42,696	43,977	45,296	46,655	48,055
52-520-54-00-5405	BUILD PROGRAM	105,392	93,000	-	-	-	-	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	1,703	1,180	2,500	2,500	2,500	2,500	2,500	2,500	2,500
52-520-54-00-5415	TRAVEL & LODGING	2,681	344	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	263	263	-	2,258	1,940	316	332
52-520-54-00-5430	PRINTING & DUPLICATING	1,133	1,307	1,500	1,500	1,500	1,500	1,500	1,500	1,500
52-520-54-00-5440	TELECOMMUNICATIONS	2,411	8,667	9,000	9,000	9,000	9,000	9,000	9,000	9,000
52-520-54-00-5444	LIFT STATION SERVICES	648	20,727	10,000	15,000	75,000	20,000	20,000	20,000	20,000
52-520-54-00-5462	PROFESSIONAL SERVICES	14,772	14,638	18,000	18,000	43,000	23,000	23,000	23,000	23,000
52-520-54-00-5480	UTILITIES	17,660	20,081	21,200	21,200	22,472	23,820	25,249	26,764	28,370
52-520-54-00-5483	JULIE SERVICES	-	-	3,000	1,250	3,000	3,000	3,000	3,000	3,000
52-520-54-00-5485	RENTAL & LEASE PURCHASE	423	662	1,000	1,000	1,000	1,000	1,000	1,000	1,000

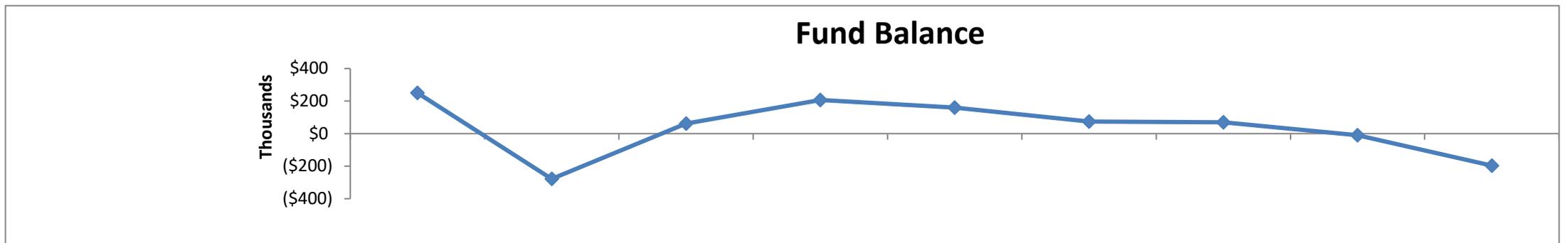
Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5488	OFFICE CLEANING	-	729	751	737	759	782	805	829	854
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	8,549	1,643	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENCE	11,924	15,072	16,000	16,000	16,000	16,000	16,000	16,000	16,000
52-520-54-00-5498	PAYING AGENT FEES	1,542	1,277	1,500	689	750	750	750	750	750
52-520-54-00-5499	BAD DEBT	1,993	2,859	2,250	2,750	3,000	3,000	3,000	3,000	3,000
52-520-56-00-5600	WEARING APPAREL	2,791	3,965	3,980	3,980	3,980	3,980	3,980	3,980	3,980
52-520-56-00-5610	OFFICE SUPPLIES	465	1,029	1,000	1,000	1,000	1,000	1,000	1,000	1,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	3,604	8,006	8,000	17,000	8,000	8,000	8,000	8,000	8,000
52-520-56-00-5620	OPERATING SUPPLIES	7,138	4,516	11,300	11,300	9,000	9,000	9,000	9,000	9,000
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	3,590	5,356	2,000	10,000	10,000	10,000	10,000	10,000	10,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	3,658	711	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5640	REPAIR & MAINTENANCE	3,708	2,243	5,000	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	1,200	1,200
52-520-56-00-5695	GASOLINE	13,958	20,076	21,400	21,400	22,470	23,594	24,774	26,013	27,314
52-520-60-00-6001	SCADA SYSTEM	-	-	-	-	67,000	67,000	67,000	-	-
52-520-60-00-6025	ROAD TO BETTER ROADS PROGRAM	162,427	160,219	200,000	125,000	137,000	200,000	216,000	420,000	200,000
52-520-60-00-6034	WHISPERING MEADOWS SUBDIVISION	-	172	48,150	73,000	-	-	-	-	-
52-520-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	-	4,213	17,002	11,373	11,373	-	-	-	-
52-520-60-00-6060	EQUIPMENT	1,014	-	-	-	-	-	-	-	-
52-520-60-00-6066	RTE 71 SANITARY SEWER REPLACEMENT	5,675	4,560	189,000	-	63,000	63,000	63,000	-	-
52-520-60-00-6070	VEHICLES	-	-	-	-	50,000	-	50,000	-	-
52-520-60-00-6079	ROUTE 47 EXPANSION	59,015	59,015	59,015	25,532	22,488	22,488	22,488	9,370	-
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECAPTURE	33,872	34,888	35,938	35,938	30,721	-	-	-	-
Debt Service - 2004B Bond										
52-520-84-00-8000	PRINCIPAL PAYMENT	410,000	435,000	455,000	455,000	-	-	-	-	-
52-520-84-00-8050	INTEREST EXPENSE	52,000	35,600	18,200	18,200	-	-	-	-	-
Debt Service - 2003A IRBB Debt Certificates										
52-520-90-00-8000	PRINCIPAL PAYMENT	115,000	120,000	130,000	130,000	135,000	140,000	150,000	155,000	-
52-520-90-00-8050	INTEREST EXPENSE	47,755	42,293	36,233	36,233	29,668	22,850	15,710	8,060	-
Debt Service - 2011 Refunding Bond										
52-520-92-00-8000	PRINCIPAL PAYMENT	745,000	780,000	810,000	810,000	845,000	885,000	920,000	960,000	1,000,000
52-520-92-00-8050	INTEREST EXPENSE	389,052	357,166	323,782	323,782	289,114	252,948	215,070	175,964	134,606

Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Debt Service - IEPA Loan L17-115300										
52-520-96-00-8000	PRINCIPAL PAYMENT	98,353	100,952	103,619	103,619	52,832	-	-	-	-
52-520-96-00-8050	INTEREST EXPENSE	8,697	6,099	3,431	3,431	693	-	-	-	-
52-520-99-00-9951	TRANSFER TO WATER	75,075	73,875	77,675	77,675	73,875	75,125	75,675	73,650	74,125
	Expenses	2,731,226	2,816,811	3,050,254	2,741,983	2,538,097	2,413,499	2,503,918	2,534,903	2,168,500
	Surplus(Deficit)	(192,843)	33,021	(633,763)	(338,057)	(388,418)	(224,868)	129,063	273,524	682,531
	Fund Balance Equiv	1,378,030	1,411,053	705,765	1,072,996	684,578	459,710	588,773	862,297	1,544,828
		<i>50.45%</i>	<i>50.09%</i>	<i>23.14%</i>	<i>39.13%</i>	<i>26.97%</i>	<i>19.05%</i>	<i>23.51%</i>	<i>34.02%</i>	<i>71.24%</i>

Land Cash Fund (72)

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

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Intergovernmental	15,711	-	702,474	702,474	-	-	-	-	-
Licenses & Permits	1,103	1,505	-	-	-	-	-	-	-
Land Cash Contributions	47,753	125,491	11,639	162,779	58,435	19,579	-	-	28,305
Reimbursements	63,796	5,701	-	-	-	-	-	-	-
Miscellaneous	-	-	-	3,406	-	-	-	-	-
Other Financing Sources	2,500	2,503	-	-	-	-	-	-	-
Total Revenue	130,863	135,200	714,113	868,659	58,435	19,579	-	-	28,305
Expenditures									
Contractual Services	1,103	1,505	-	4,795	4,850	4,850	5,000	5,000	5,000
Capital Outlay	91,762	662,215	435,000	379,500	100,000	100,000	-	75,000	210,000
Total Expenditures	92,865	663,720	435,000	384,295	104,850	104,850	5,000	80,000	215,000
Surplus (Deficit)	37,998	(528,520)	279,113	484,364	(46,415)	(85,271)	(5,000)	(80,000)	(186,695)
Ending Fund Balance	250,318	(278,204)	62,362	206,160	159,745	74,474	69,474	(10,526)	(197,221)



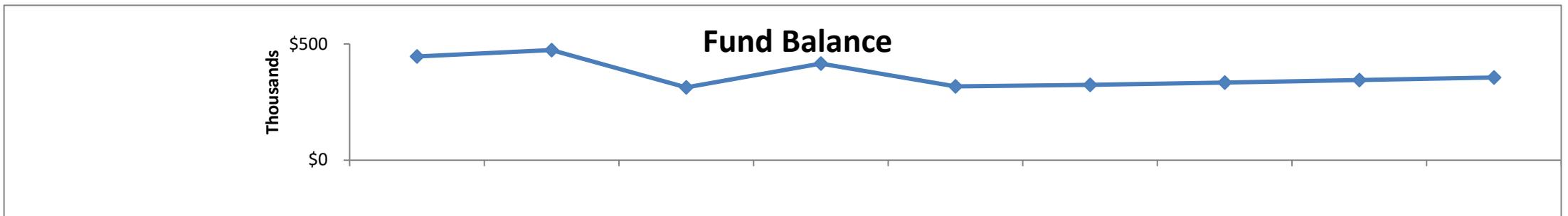
Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>Land Cash - 72</u>										
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	5,514	-	312,671	312,671	-	-	-	-	-
72-000-41-00-4186	OSLAD GRANT - BRISTOL BAY	10,197	-	389,803	389,803	-	-	-	-	-
72-000-42-00-4216	BUILD PROGRAM PERMITS	1,103	1,505	-	-	-	-	-	-	-
72-000-46-00-4655	REIMB - GRANDE RESERVE PARK	63,796	5,701	-	-	-	-	-	-	-
72-000-47-00-4702	WHISPERING MEADOWS	-	-	-	-	-	-	-	-	-
72-000-47-00-4703	AUTUMN CREEK	27,690	-	-	-	6,606	-	-	-	-
72-000-47-00-4704	BLACKBERRY WOODS	7,955	17,614	-	9,091	15,909	-	-	-	-
72-000-47-00-4706	CALEDONIA	2,013	39,261	11,639	35,000	16,341	-	-	-	-
72-000-47-00-4707	RIVER'S EDGE	-	671	-	-	-	-	-	-	-
72-000-47-00-4708	COUNTRY HILLS	4,614	6,152	-	1,000	8,000	8,000	-	-	-
72-000-47-00-4709	SALEK	-	3,213	-	-	-	-	-	-	-
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	-	10,000	-	-	-	-	-
72-000-47-00-4724	KENDALL MARKETPLACE	-	162	-	971	2,024	2,024	-	-	-
72-000-47-00-4725	HEARTLAND MEADOWS	-	-	-	-	-	-	-	-	28,305
72-000-47-00-4726	KENDALLWOOD ESTATES	-	-	-	-	-	-	-	-	-
72-000-47-00-4736	BRIARWOOD	4,410	8,418	-	9,555	9,555	9,555	-	-	-
72-000-48-00-4850	MISCELLANEOUS INCOME	-	-	-	3,406	-	-	-	-	-
72-000-49-00-4910	SALE OF CAPITAL ASSETS	2,500	2,503	-	-	-	-	-	-	-
	Revenue	130,863	135,200	714,113	868,659	58,435	19,579	-	-	28,305
72-720-54-00-5405	BUILD PROGRAM	1,103	1,505	-	-	-	-	-	-	-
72-720-54-00-5485	RENTAL & LEASE PURCHASE	-	-	-	4,795	4,850	4,850	5,000	5,000	5,000
72-720-60-00-6010	PARK IMPROVEMENTS	-	-	300,000	270,000	-	-	-	-	-
72-720-60-00-6013	BEECHER CENTER PARK	-	-	-	-	-	-	-	-	75,000
72-720-60-00-6014	BLACKBERRY WOODS	-	-	-	-	-	-	-	-	75,000
72-720-60-00-6029	CALEDONIA PARK	-	-	-	-	-	75,000	-	-	-
72-720-60-00-6032	MOSER HOLDING COSTS	8,612	-	-	-	-	-	-	-	-
72-720-60-00-6040	PRESTWICK	-	-	-	-	-	-	-	75,000	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK	10,197	384,922	20,000	7,000	-	-	-	-	-
72-720-60-00-6045	RIVERFRONT PARK	9,864	276,616	40,000	42,500	-	-	-	-	-
72-720-60-00-6046	GRANDE RESERVE PARK	63,089	677	-	-	25,000	-	-	-	-
72-720-60-00-6047	AUTUMN CREEK	-	-	-	-	50,000	-	-	-	-
72-720-60-00-6049	RAINTREE PARK C	-	-	-	-	25,000	-	-	-	-
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	-	-	25,000	-	-	25,000	-	-	-

Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
72-720-60-00-6069	WINDETT RIDGE PARK	-	-	50,000	60,000	-	-	-	-	-
72-720-60-00-6070	BRISTOL BAY	-	-	-	-	-	-	-	-	60,000
	Expenditures	92,865	663,720	435,000	384,295	104,850	104,850	5,000	80,000	215,000
	Surplus(Deficit)	37,998	(528,520)	279,113	484,364	(46,415)	(85,271)	(5,000)	(80,000)	(186,695)
	Fund Balance	250,318	(278,204)	62,362	206,160	159,745	74,474	69,474	(10,526)	(197,221)

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Intergovernmental	-	-	81,815	81,815	-	-	-	-	-
Charges for Service	455,676	453,466	565,000	578,000	632,000	632,000	632,000	632,000	632,000
Investment Earnings	328	800	500	1,500	1,500	1,500	1,500	1,500	1,500
Reimbursements	3,002	174	-	19,158	-	-	-	-	-
Miscellaneous	209,970	234,784	201,000	204,849	200,500	202,416	204,409	206,481	208,636
Other Financing Sources	1,118,638	1,308,583	1,274,699	1,274,699	1,410,988	1,558,701	1,622,068	1,699,258	1,765,181
Total Revenue	1,787,614	1,997,807	2,123,014	2,160,021	2,244,988	2,394,617	2,459,977	2,539,239	2,607,317
Expenditures									
Salaries	805,190	868,189	989,828	992,500	1,103,861	1,133,217	1,163,393	1,194,415	1,226,308
Benefits	365,079	390,010	437,531	415,316	448,232	470,329	501,290	534,481	570,072
Contractual Services	311,346	318,383	294,214	282,579	301,682	293,490	293,663	305,143	305,442
Supplies	360,884	393,250	506,935	527,606	489,630	490,901	492,235	493,636	495,107
Total Expenditures	1,842,499	1,969,832	2,228,508	2,218,001	2,343,405	2,387,937	2,450,581	2,527,675	2,596,929
Surplus (Deficit)	(54,885)	27,975	(105,494)	(57,980)	(98,417)	6,680	9,396	11,564	10,388
Ending Fund Balance	445,875	473,852	312,946	415,872	317,455	324,135	333,531	345,095	355,483
	<i>24.20%</i>	<i>24.06%</i>	<i>14.04%</i>	<i>18.75%</i>	<i>13.55%</i>	<i>13.57%</i>	<i>13.61%</i>	<i>13.65%</i>	<i>13.69%</i>



Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		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	81,815	-	-	-	-	-
79-000-44-00-4402	SPECIAL EVENTS	109,109	87,666	90,000	90,000	90,000	90,000	90,000	90,000	90,000
79-000-44-00-4403	CHILD DEVELOPMENT	135,445	141,046	130,000	145,000	145,000	145,000	145,000	145,000	145,000
79-000-44-00-4404	ATHLETICS & FITNESS	178,613	187,611	315,000	315,000	365,000	365,000	365,000	365,000	365,000
79-000-44-00-4441	CONCESSION REVENUE	32,509	37,143	30,000	28,000	32,000	32,000	32,000	32,000	32,000
79-000-45-00-4500	INVESTMENT EARNINGS	328	800	500	1,500	1,500	1,500	1,500	1,500	1,500
79-000-46-00-4690	REIMB - MISCELLANEOUS	3,002	174	-	19,158	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	53,345	54,701	55,000	53,208	54,500	56,416	58,409	60,481	62,636
79-000-48-00-4825	PARK RENTALS	13,221	20,200	15,000	15,500	15,000	15,000	15,000	15,000	15,000
79-000-48-00-4843	HOMETOWN DAYS	117,354	128,156	108,000	118,141	108,000	108,000	108,000	108,000	108,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	20,547	19,753	20,000	15,000	20,000	20,000	20,000	20,000	20,000
79-000-48-00-4850	MISCELLANEOUS INCOME	5,503	11,974	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-000-49-00-4901	TRANSFER FROM GENERAL	1,118,638	1,308,583	1,274,699	1,274,699	1,410,988	1,558,701	1,622,068	1,699,258	1,765,181
	Revenue	1,787,614	1,997,807	2,123,014	2,160,021	2,244,988	2,394,617	2,459,977	2,539,239	2,607,317
Parks Department										
79-790-50-00-5010	SALARIES & WAGES	425,198	459,025	492,742	485,000	552,859	569,445	586,528	604,124	622,248
79-790-50-00-5015	PART-TIME SALARIES	35,251	37,282	50,000	50,000	51,000	52,000	53,000	54,000	55,000
79-790-50-00-5020	OVERTIME	2,091	2,533	3,000	5,000	5,000	5,000	5,000	5,000	5,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	46,256	51,254	54,650	54,650	52,725	53,699	56,952	60,412	64,092
79-790-52-00-5214	FICA CONTRIBUTION	34,143	36,883	40,354	40,354	44,715	46,056	47,438	48,861	50,327
79-790-52-00-5216	GROUP HEALTH INSURANCE	119,781	131,162	158,534	141,675	153,747	166,047	179,331	193,677	209,171
79-790-52-00-5222	GROUP LIFE INSURANCE	884	896	594	583	645	651	658	665	672
79-790-52-00-5223	DENTAL INSURANCE	8,353	9,726	10,707	9,797	10,866	11,409	11,979	12,578	13,207
79-790-52-00-5224	VISION INSURANCE	1,002	1,313	1,497	1,393	1,537	1,537	1,583	1,630	1,679
79-790-54-00-5412	TRAINING & CONFERENCES	4,410	4,186	7,000	1,000	7,000	7,000	7,000	7,000	7,000
79-790-54-00-5415	TRAVEL & LODGING	807	248	3,000	100	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	5,200	662	-	1,459	7,086	6,637
79-790-54-00-5440	TELECOMMUNICATIONS	6,278	6,348	6,500	6,500	6,500	6,500	6,500	6,500	6,500
79-790-54-00-5462	PROFESSIONAL SERVICES	2,461	1,940	3,000	3,000	9,400	9,400	9,400	9,400	9,400
79-790-54-00-5466	LEGAL SERVICES	663	2,634	6,000	2,000	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	2,334	5,818	2,500	2,500	2,500	2,500	2,500	2,500	2,500
79-790-54-00-5488	OFFICE CLEANING	-	2,719	2,800	2,792	2,876	2,962	3,051	3,143	3,237
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	22,411	17,640	50,000	50,000	50,000	50,000	50,000	50,000	50,000
79-790-56-00-5600	WEARING APPAREL	5,344	8,647	6,220	6,220	6,220	6,220	6,220	6,220	6,220
79-790-56-00-5620	OPERATING SUPPLIES	23,577	31,213	35,200	35,200	25,000	25,000	25,000	25,000	25,000

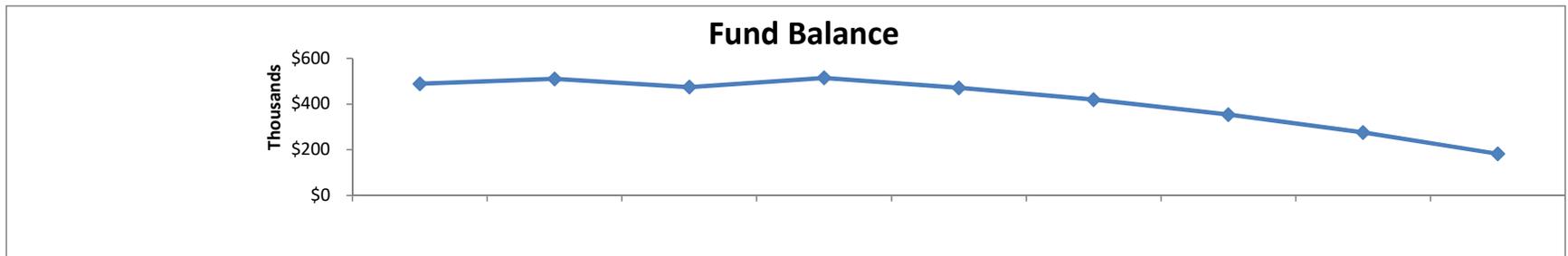
Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	1,576	5,965	6,000	6,000	6,000	6,000	6,000	6,000	6,000
79-790-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	2,000	2,000	20,000	20,000	2,000	2,000	2,000	2,000	2,000
79-790-56-00-5640	REPAIR & MAINTENANCE	69,160	68,347	126,000	126,000	126,000	126,000	126,000	126,000	126,000
79-790-56-00-5695	GASOLINE	12,439	15,686	14,445	24,200	25,410	26,681	28,015	29,416	30,887
		880,327	973,465	1,105,943	1,079,164	1,148,662	1,182,107	1,221,614	1,267,212	1,308,777
Recreation Department										
79-795-50-00-5010	SALARIES & WAGES	283,924	290,580	324,086	337,500	359,002	369,772	380,865	392,291	404,060
79-795-50-00-5015	PART-TIME SALARIES	9,989	16,602	40,000	40,000	41,000	42,000	43,000	44,000	45,000
79-795-50-00-5045	CONCESSION WAGES	7,891	8,344	15,000	10,000	15,000	15,000	15,000	15,000	15,000
79-795-50-00-5046	PRE-SCHOOL WAGES	30,091	34,468	40,000	40,000	40,000	40,000	40,000	40,000	40,000
79-795-50-00-5052	INSTRUCTORS WAGES	10,755	19,355	25,000	25,000	40,000	40,000	40,000	40,000	40,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	30,328	31,208	39,956	36,000	37,514	34,869	36,982	39,229	41,618
79-795-52-00-5214	FICA CONTRIBUTION	25,585	27,561	32,367	32,367	36,761	37,864	39,000	40,170	41,375
79-795-52-00-5216	GROUP HEALTH INSURANCE	91,187	92,497	90,945	90,570	101,795	109,939	118,734	128,233	138,492
79-795-52-00-5222	GROUP LIFE INSURANCE	396	407	440	440	440	444	448	452	457
79-795-52-00-5223	DENTAL INSURANCE	6,362	6,235	6,539	6,539	6,539	6,866	7,209	7,569	7,947
79-795-52-00-5224	VISION INSURANCE	802	868	948	948	948	948	976	1,005	1,035
79-795-54-00-5410	TUITION REIMBURSEMENT	-	-	-	3,216	9,648	1,608	-	-	-
79-795-54-00-5412	TRAINING & CONFERENCES	2,951	3,295	5,000	5,000	5,000	5,000	5,000	5,000	5,000
79-795-54-00-5415	TRAVEL & LODGING	1,028	542	3,000	3,000	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	4,412	2,812	2,258	1,459	6,129	5,631
79-795-54-00-5426	PUBLISHING & ADVERTISING	52,018	52,825	55,000	55,000	55,000	55,000	55,000	55,000	55,000
79-795-54-00-5440	TELECOMMUNICATIONS	7,064	7,734	8,000	8,000	8,000	8,000	8,000	8,000	8,000
79-795-54-00-5447	SCHOLARSHIPS	-	-	2,500	1,000	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	2,609	3,198	3,500	3,500	3,500	3,500	3,500	3,500	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	1,155	4,113	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5462	PROFESSIONAL SERVICES	101,289	116,287	100,000	100,000	100,000	100,000	100,000	100,000	100,000
79-795-54-00-5480	UTILITIES	11,976	11,515	13,483	13,483	14,292	15,150	16,059	17,023	18,044
79-795-54-00-5485	RENTAL & LEASE PURCHASE	1,808	1,874	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5488	OFFICE CLEANING	-	4,194	4,319	3,876	3,992	4,112	4,235	4,362	4,493
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	6,061	1,273	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5496	PROGRAM REFUNDS	10,115	-	-	-	-	-	-	-	-
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	96,287	108,177	100,000	110,986	100,000	100,000	100,000	100,000	100,000
79-795-56-00-5606	PROGRAM SUPPLIES	121,860	119,317	160,000	160,000	160,000	160,000	160,000	160,000	160,000
79-795-56-00-5607	CONCESSION SUPPLIES	14,926	15,796	18,000	18,000	18,000	18,000	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	2,325	2,809	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	9,240	12,115	15,000	15,000	15,000	15,000	15,000	15,000	15,000

Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-795-56-00-5640	REPAIR & MAINTENANCE	1,230	2,279	2,000	2,000	2,000	2,000	2,000	2,000	2,000
79-795-56-00-5695	GASOLINE	920	899	1,070	1,000	1,000	1,000	1,000	1,000	1,000
		962,172	996,367	1,122,565	1,138,837	1,194,743	1,205,830	1,228,967	1,260,463	1,288,152
	Expenditures	1,842,499	1,969,832	2,228,508	2,218,001	2,343,405	2,387,937	2,450,581	2,527,675	2,596,929
	Surplus(Deficit)	(54,885)	27,975	(105,494)	(57,980)	(98,417)	6,680	9,396	11,564	10,388
	Fund Balance	445,875	473,852	312,946	415,872	317,455	324,135	333,531	345,095	355,483
		<i>24.20%</i>	<i>24.06%</i>	<i>14.04%</i>	<i>18.75%</i>	<i>13.55%</i>	<i>13.57%</i>	<i>13.61%</i>	<i>13.65%</i>	<i>13.69%</i>

Library Operations Fund (82)

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

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Taxes	1,372,091	1,402,659	1,464,606	1,457,087	1,492,248	1,536,157	1,563,492	1,585,093	1,619,273
Intergovernmental	18,958	18,086	18,350	30,461	25,250	25,250	25,250	25,250	25,250
Fines & Forfeits	7,355	9,922	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Charges for Service	10,208	12,750	11,500	12,750	11,750	11,750	11,750	11,750	11,750
Investment Earnings	1,594	5,423	1,750	10,000	10,000	10,000	7,500	7,500	5,000
Reimbursements	2,141	691	-	-	-	-	-	-	-
Miscellaneous	7,099	6,488	6,750	4,350	4,000	4,000	4,000	4,000	4,000
Other Financing Sources	24,044	23,775	25,179	23,485	25,003	26,458	28,000	29,635	31,368
Total Revenue	1,443,490	1,479,794	1,536,635	1,546,633	1,576,751	1,622,115	1,648,492	1,671,728	1,705,141
Expenditures									
Salaries	411,502	403,032	422,698	431,500	474,394	488,626	503,284	518,382	533,933
Benefits	158,182	148,184	166,150	164,659	175,658	186,526	198,219	210,723	224,094
Contractual Services	104,409	131,797	145,840	129,239	149,080	148,598	149,306	150,056	150,851
Supplies	26,927	15,088	21,200	24,770	24,200	23,200	23,200	23,200	23,200
Debt Service	752,771	760,396	792,101	792,101	797,013	827,088	840,225	847,313	866,750
Total Expenditures	1,453,791	1,458,497	1,547,989	1,542,269	1,620,345	1,674,038	1,714,234	1,749,674	1,798,828
Surplus (Deficit)	(10,301)	21,297	(11,354)	4,364	(43,594)	(51,923)	(65,742)	(77,946)	(93,687)
Ending Fund Balance	489,057	510,355	474,039	514,719	471,125	419,202	353,460	275,514	181,827
	33.64%	34.99%	30.62%	33.37%	29.08%	25.04%	20.62%	15.75%	10.11%
Operational Fund Balance %	69.76%	73.11%	62.71%	68.61%	57.22%	49.50%	40.44%	30.53%	19.51%



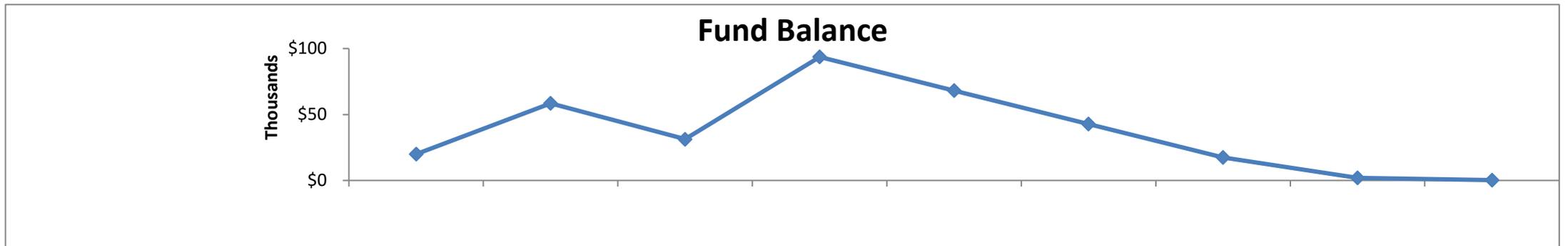
Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Library Operations</u>										
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	626,183	644,025	672,505	669,065	699,220	713,204	727,468	742,017	756,857
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	745,908	758,634	792,101	788,022	793,028	822,953	836,024	843,076	862,416
82-000-41-00-4120	PERSONAL PROPERTY TAX	5,914	4,948	5,250	5,250	5,250	5,250	5,250	5,250	5,250
82-000-41-00-4170	STATE GRANTS	13,044	13,138	13,100	25,211	20,000	20,000	20,000	20,000	20,000
82-000-43-00-4330	LIBRARY FINES	7,355	9,922	8,500	8,500	8,500	8,500	8,500	8,500	8,500
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	6,576	8,040	7,500	8,000	8,000	8,000	8,000	8,000	8,000
82-000-44-00-4422	COPY FEES	2,717	3,853	3,000	3,750	3,750	3,750	3,750	3,750	3,750
82-000-44-00-4439	PROGRAM FEES	915	857	1,000	1,000	-	-	-	-	-
82-000-45-00-4500	INVESTMENT EARNINGS	1,594	4,593	1,750	10,000	10,000	10,000	7,500	7,500	5,000
82-000-45-00-4550	GAIN ON INVESTMENT	-	830	-	-	-	-	-	-	-
82-000-46-00-4690	REIMB - MISCELLANEOUS	2,141	691	-	-	-	-	-	-	-
82-000-48-00-4820	RENTAL INCOME	2,200	1,806	2,000	1,600	2,000	2,000	2,000	2,000	2,000
82-000-48-00-4824	DVD RENTAL INCOME	2,444	2,842	2,750	1,750	-	-	-	-	-
82-000-48-00-4850	MISCELLANEOUS INCOME	2,455	1,840	2,000	1,000	2,000	2,000	2,000	2,000	2,000
82-000-49-00-4901	TRANSFER FROM GENERAL	24,044	23,775	25,179	23,485	25,003	26,458	28,000	29,635	31,368
	Revenue	1,443,490	1,479,794	1,536,635	1,546,633	1,576,751	1,622,115	1,648,492	1,671,728	1,705,141
82-820-50-00-5010	SALARIES & WAGES	211,185	213,880	226,998	261,500	278,394	286,746	295,348	304,208	313,334
82-820-50-00-5015	PART-TIME SALARIES	200,317	189,152	195,700	170,000	196,000	201,880	207,936	214,174	220,599
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	22,558	22,885	24,252	27,500	25,541	27,040	28,678	30,421	32,273
82-820-52-00-5214	FICA CONTRIBUTION	30,778	30,169	31,720	31,720	35,544	36,610	37,708	38,839	40,004
82-820-52-00-5216	GROUP HEALTH INSURANCE	74,462	65,658	79,318	73,931	81,184	87,679	94,693	102,268	110,449
82-820-52-00-5222	GROUP LIFE INSURANCE	403	388	328	351	387	391	395	399	403
82-820-52-00-5223	DENTAL INSURANCE	5,286	4,672	4,652	6,699	6,987	7,336	7,703	8,088	8,492
82-820-52-00-5224	VISION INSURANCE	651	637	701	973	1,012	1,012	1,042	1,073	1,105
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	474	747	750	605	750	750	750	750	750
82-820-52-00-5231	LIABILITY INSURANCE	23,570	23,028	24,429	22,880	24,253	25,708	27,250	28,885	30,618
82-820-54-00-5412	TRAINING & CONFERENCES	330	308	2,500	1,200	2,000	2,000	2,000	2,000	2,000
82-820-54-00-5415	TRAVEL & LODGING	365	348	600	1,500	1,500	1,500	1,500	1,500	1,500
82-820-54-00-5426	PUBLISHING & ADVERTISING	277	100	2,000	750	2,000	1,000	1,000	1,000	1,000
82-820-54-00-5440	TELECOMMUNICATIONS	3,524	4,513	5,000	6,000	6,000	6,000	6,000	6,000	6,000
82-820-54-00-5452	POSTAGE & SHIPPING	398	582	500	600	750	600	600	600	600
82-820-54-00-5460	DUES & SUBSCRIPTIONS	9,005	8,911	11,000	11,000	11,000	11,000	11,000	11,000	11,000
82-820-54-00-5462	PROFESSIONAL SERVICES	38,037	24,151	40,000	35,000	40,000	40,000	40,000	40,000	40,000
82-820-54-00-5466	LEGAL SERVICES	-	2,100	3,000	3,000	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5468	AUTOMATION	12,633	13,466	20,000	18,000	20,000	20,000	20,000	20,000	20,000
82-820-54-00-5480	UTILITIES	10,961	9,852	9,540	10,500	11,130	11,798	12,506	13,256	14,051

Account Number	Description	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	27,190	65,777	50,000	40,000	50,000	50,000	50,000	50,000	50,000
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	8,906	5,518	8,000	8,000	8,000	8,000	8,000	8,000	8,000
82-820-56-00-5620	LIBRARY OPERATING SUPPLIES	9,654	6,733	2,000	2,166	3,000	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	8,000	8,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	-	-	673	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5671	LIBRARY PROGRAMMING	1,243	820	1,000	1,000	1,000	1,000	1,000	1,000	1,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	-	151	200	200	200	200	200	200	200
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-	-	-	-	-
82-820-56-00-5685	DVD'S	1,141	499	500	500	500	500	500	500	500
82-820-56-00-5686	BOOKS	5,983	1,367	1,500	4,231	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	75,000	75,000	75,000	100,000
82-820-84-00-8050	INTEREST PAYMENT	29,738	27,363	24,988	24,988	22,613	20,238	16,675	13,113	9,550
Debt Service - 2013 Refunding Bond										
82-820-99-00-8000	PRINCIPAL PAYMENT	500,000	520,000	565,000	565,000	585,000	610,000	645,000	675,000	700,000
82-820-99-00-8050	INTEREST PAYMENT	173,033	163,033	152,113	152,113	139,400	121,850	103,550	84,200	57,200
	Expenditures	1,453,791	1,458,497	1,547,989	1,542,269	1,620,345	1,674,038	1,714,234	1,749,674	1,798,828
	Surplus(Deficit)	(10,301)	21,297	(11,354)	4,364	(43,594)	(51,923)	(65,742)	(77,946)	(93,687)
	Fund Balance	489,057	510,355	474,039	514,719	471,125	419,202	353,460	275,514	181,827
		<i>33.64%</i>	<i>34.99%</i>	<i>30.62%</i>	<i>33.37%</i>	<i>29.08%</i>	<i>25.04%</i>	<i>20.62%</i>	<i>15.75%</i>	<i>10.11%</i>
	Operational Fund Balance %	69.76%	73.11%	62.71%	68.61%	57.22%	49.50%	40.44%	30.53%	19.51%

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Licenses & Permits	53,650	100,484	43,200	110,000	50,000	50,000	50,000	50,000	50,000
Investment Earnings	12	16	10	150	100	100	100	-	-
Miscellaneous	130	37	-	-	-	-	-	-	-
Total Revenue	53,792	100,537	43,210	110,150	50,100	50,100	50,100	50,000	50,000
Expenditures									
Contractual Services	3,844	3,425	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Supplies	44,851	54,604	48,600	71,500	72,000	72,000	72,000	62,000	48,143
Capital Outlay	-	3,970	-	-	-	-	-	-	-
Total Expenditures	48,695	61,999	52,100	75,000	75,500	75,500	75,500	65,500	51,643
Surplus (Deficit)	5,097	38,538	(8,890)	35,150	(25,400)	(25,400)	(25,400)	(15,500)	(1,643)
Ending Fund Balance	19,904	58,443	31,274	93,593	68,193	42,793	17,393	1,893	250

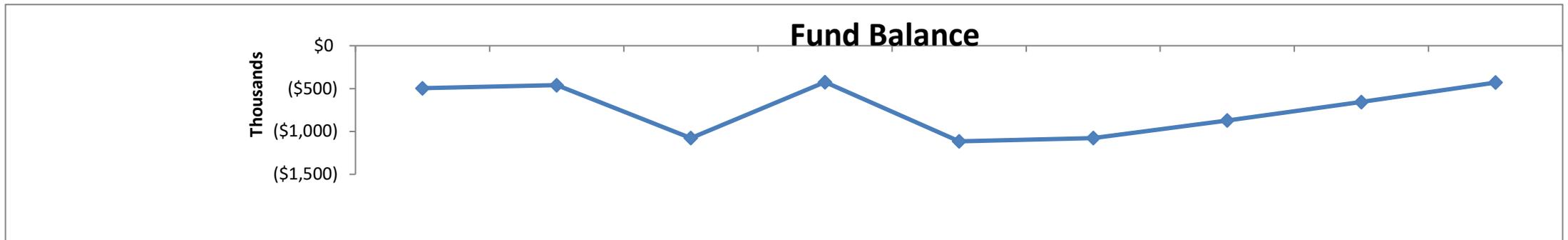


Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>Library Capital</u>										
84-000-42-00-4214	DEVELOPMENT FEES	53,450	100,484	43,200	110,000	50,000	50,000	50,000	50,000	50,000
84-000-42-00-4224	RENEW PROGRAM PERMITS	200	-	-	-	-	-	-	-	-
84-000-45-00-4500	INVESTMENT EARNINGS	12	16	10	150	100	100	100	-	-
84-000-48-00-4850	MISCELLANEOUS INCOME	130	37	-	-	-	-	-	-	-
	Revenue	53,792	100,537	43,210	110,150	50,100	50,100	50,100	50,000	50,000
84-840-54-00-5406	RENEW PROGRAM	200	-	-	-	-	-	-	-	-
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	3,644	3,425	3,500	3,500	3,500	3,500	3,500	3,500	3,500
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	15,444	7,367	15,000	15,000	15,000	15,000	15,000	15,000	15,000
84-840-56-00-5683	AUDIO BOOKS	2,758	3,531	1,600	3,000	3,500	3,500	3,500	3,500	3,500
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	699	500	500	500	500	500	500	500
84-840-56-00-5685	DVD'S	1,843	1,903	1,500	3,000	3,000	3,000	3,000	3,000	3,000
84-840-56-00-5686	BOOKS	24,806	41,104	30,000	50,000	50,000	50,000	50,000	40,000	26,143
84-840-60-00-6020	BUILDINGS & STRUCTURES	-	3,970	-	-	-	-	-	-	-
	Expenditures	48,695	61,999	52,100	75,000	75,500	75,500	75,500	65,500	51,643
	Surplus(Deficit)	5,097	38,538	(8,890)	35,150	(25,400)	(25,400)	(25,400)	(15,500)	(1,643)
	Fund Balance	19,904	58,443	31,274	93,593	68,193	42,793	17,393	1,893	250

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Taxes	215,360	198,294	246,261	198,918	232,318	260,762	429,192	439,922	450,920
Total Revenue	215,360	198,294	246,261	198,918	232,318	260,762	429,192	439,922	450,920
Expenditures									
Contractual Services	1,940	12,691	713,749	13,710	713,963	14,301	14,649	15,007	15,376
Debt Service	159,227	149,669	149,358	149,358	209,845	208,311	209,316	208,787	209,422
Total Expenditures	161,167	162,360	863,107	163,068	923,808	222,612	223,965	223,794	224,798
Surplus (Deficit)	54,193	35,934	(616,846)	35,850	(691,490)	38,150	205,227	216,128	226,122
Ending Fund Balance	(495,754)	(459,819)	(1,077,343)	(423,969)	(1,115,459)	(1,077,309)	(872,082)	(655,954)	(429,832)

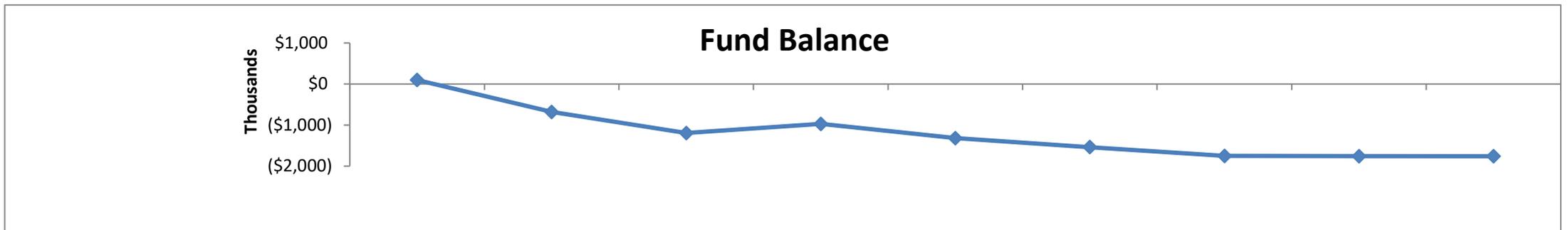


Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>Countryside TIF</u>										
87-000-40-00-4000	PROPERTY TAXES	215,360	198,294	246,261	198,918	232,318	260,762	429,192	439,922	450,920
	Revenue	215,360	198,294	246,261	198,918	232,318	260,762	429,192	439,922	450,920
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	10,701	11,049	11,049	11,263	11,601	11,949	12,307	12,676
87-870-54-00-5425	TIF INCENTIVE PAYOUT	-	-	700,000	-	700,000	-	-	-	-
87-870-54-00-5462	PROFESSIONAL SERVICES	1,281	1,329	2,000	2,000	2,000	2,000	2,000	2,000	2,000
87-870-54-00-5498	PAYING AGENT FEES	659	661	700	661	700	700	700	700	700
2015A Bond										
87-870-77-00-8000	PRINCIPAL PAYMENT	26,457	41,009	42,336	42,336	104,517	107,163	112,455	116,424	121,716
87-870-77-00-8050	INTEREST PAYMENT	82,055	57,945	56,307	56,307	54,613	50,433	46,146	41,648	36,991
Debt Service - 2014 Refunding Bond										
87-870-93-00-8000	PRINCIPAL PAYMENT	-	-	-	-	-	-	-	-	-
87-870-93-00-8050	INTEREST PAYMENT	50,715	50,715	50,715	50,715	50,715	50,715	50,715	50,715	50,715
	Expenditures	161,167	162,360	863,107	163,068	923,808	222,612	223,965	223,794	224,798
	Surplus(Deficit)	54,193	35,934	(616,846)	35,850	(691,490)	38,150	205,227	216,128	226,122
	Fund Balance	(495,754)	(459,819)	(1,077,343)	(423,969)	(1,115,459)	(1,077,309)	(872,082)	(655,954)	(429,832)

Downtown TIF Fund (88)

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

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Taxes	67,307	76,186	80,000	78,417	80,000	80,000	80,000	80,000	80,000
Miscellaneous	1,456	-	-	-	-	-	-	-	-
Other Financing Sources	-	800,000	-	-	-	-	-	-	-
Total Revenue	68,763	876,186	80,000	78,417	80,000	80,000	80,000	80,000	80,000
Expenditures									
Contractual Services	32,016	80,349	72,533	57,533	93,246	69,213	70,209	71,235	72,292
Capital Outlay	192,894	1,574,697	216,663	87,482	114,988	17,488	17,488	13,120	10,000
Debt Service	-	-	225,800	225,800	218,250	212,200	206,084	-	-
Total Expenditures	224,910	1,655,046	514,996	370,815	426,484	298,901	293,781	84,355	82,292
Surplus (Deficit)	(156,147)	(778,860)	(434,996)	(292,398)	(346,484)	(218,901)	(213,781)	(4,355)	(2,292)
Ending Fund Balance	97,556	(681,305)	(1,194,280)	(973,703)	(1,320,187)	(1,539,088)	(1,752,869)	(1,757,224)	(1,759,516)

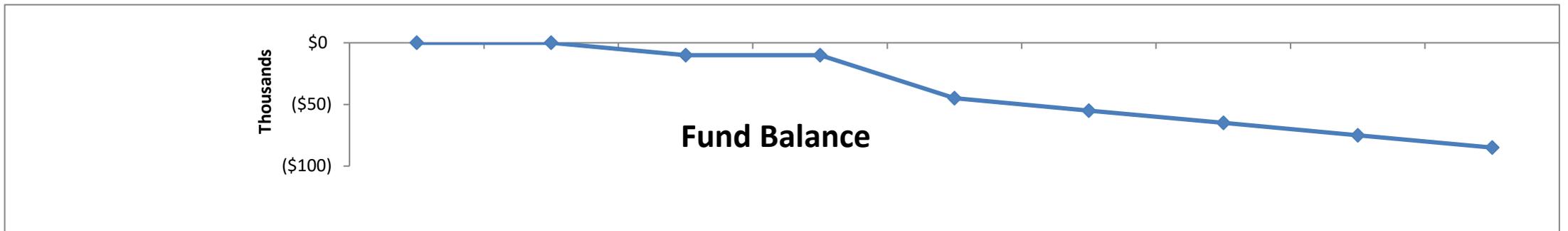


Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>Downtown TIF</u>										
88-000-40-00-4000	PROPERTY TAXES	67,307	76,186	80,000	78,417	80,000	80,000	80,000	80,000	80,000
88-000-48-00-4850	MISCELLANEOUS INCOME	1,456	-	-	-	-	-	-	-	-
88-000-49-00-4905	LOAN PROCEEDS	-	800,000	-	-	-	-	-	-	-
	Revenue	68,763	876,186	80,000	78,417	80,000	80,000	80,000	80,000	80,000
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	30,284	31,533	31,533	32,246	33,213	34,209	35,235	36,292
88-880-54-00-5425	TIF INCENTIVE PAYOUT	20,558	22,727	20,000	20,000	20,000	20,000	20,000	20,000	20,000
88-880-54-00-5462	PROFESSIONAL SERVICES	304	4,485	6,000	1,000	1,000	1,000	1,000	1,000	1,000
88-880-54-00-5466	LEGAL SERVICES	11,154	22,853	15,000	5,000	15,000	15,000	15,000	15,000	15,000
88-880-54-00-5470	FACADE REHAB PROGRAM	-	-	-	-	25,000	-	-	-	-
88-880-60-00-6000	PROJECT COSTS	71,970	73,334	179,243	80,000	27,500	10,000	10,000	10,000	10,000
88-880-60-00-6011	PROPERTY ACQUISITION	10,000	1,164,449	-	-	-	-	-	-	-
88-880-60-00-6015	DOWNTOWN HILL	-	-	-	-	50,000	-	-	-	-
88-880-60-00-6045	RIVERFRONT PARK	-	329,494	-	-	-	-	-	-	-
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	7,482	7,488	7,488	7,488	3,120	-
FNBO Loan - 102 E Van Emmon Building										
88-880-81-00-8000	PRINCIPAL PAYMENT	-	-	200,000	200,000	200,000	200,000	200,000	-	-
88-880-81-00-8050	INTEREST PAYMENT	-	-	25,800	25,800	18,250	12,200	6,084	-	-
	Expenditures	224,910	1,655,046	514,996	370,815	426,484	298,901	293,781	84,355	82,292
	Surplus(Deficit)	(156,147)	(778,860)	(434,996)	(292,398)	(346,484)	(218,901)	(213,781)	(4,355)	(2,292)
	Fund Balance	97,556	(681,305)	(1,194,280)	(973,703)	(1,320,187)	(1,539,088)	(1,752,869)	(1,757,224)	(1,759,516)

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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Taxes	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-
Expenditures									
Contractual Services	-	-	10,000	10,000	35,000	10,000	10,000	10,000	10,000
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	10,000	10,000	35,000	10,000	10,000	10,000	10,000
Surplus (Deficit)	-	-	(10,000)	(10,000)	(35,000)	(10,000)	(10,000)	(10,000)	(10,000)
Ending Fund Balance	-	-	(10,000)	(10,000)	(45,000)	(55,000)	(65,000)	(75,000)	(85,000)

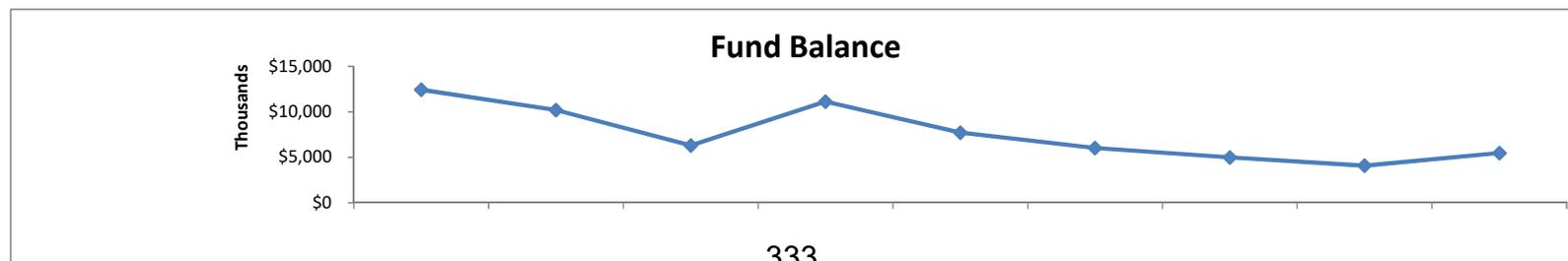


Account Number	Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>Downtown TIF II</u>										
89-000-40-00-4000	PROPERTY TAXES	-	-	-	-	-	-	-	-	-
89-000-45-00-4500	INVESTMENT EARNINGS	-	-	-	-	-	-	-	-	-
	Revenue	-	-	-	-	-	-	-	-	-
89-890-54-00-5401	ADMINISTRATIVE CHARGEBACK	-	-	-	-	-	-	-	-	-
89-890-54-00-5462	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-
89-890-54-00-5466	LEGAL SERVICES	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
89-890-54-00-5470	FACADE REHAB PROGRAM	-	-	-	-	25,000	-	-	-	-
89-890-60-00-6000	PROJECT COSTS	-	-	-	-	-	-	-	-	-
	Expenditures	-	-	10,000	10,000	35,000	10,000	10,000	10,000	10,000
	Surplus(Deficit)	-	-	(10,000)	(10,000)	(35,000)	(10,000)	(10,000)	(10,000)	(10,000)
	Fund Balance	-	-	(10,000)	(10,000)	(45,000)	(55,000)	(65,000)	(75,000)	(85,000)

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).

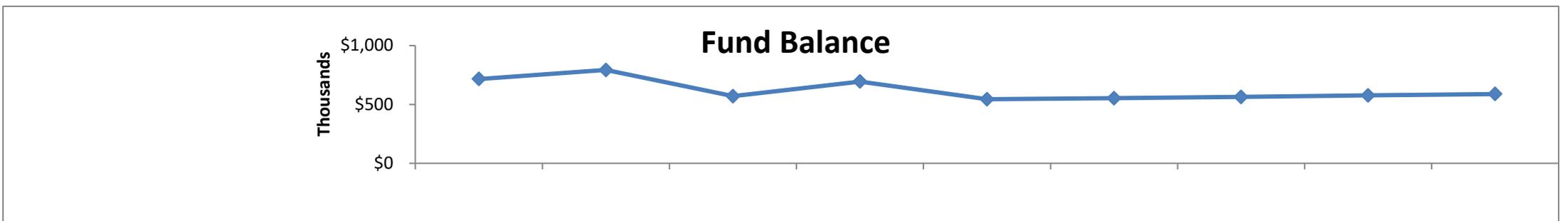
	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Taxes	11,093,920	11,260,019	11,369,492	11,546,963	11,732,554	11,964,911	12,337,709	12,416,478	12,639,237
Intergovernmental	3,256,276	2,997,973	3,745,778	3,881,434	3,228,316	3,288,384	3,354,654	3,417,150	3,485,894
Licenses & Permits	926,915	1,307,703	572,500	1,134,663	674,826	649,826	649,826	649,826	645,180
Fines & Forfeits	146,858	132,347	137,100	126,300	134,050	134,050	134,050	134,050	134,050
Charges for Service	7,590,425	8,456,964	8,292,497	8,560,419	8,357,543	8,597,169	8,855,403	9,118,544	9,407,158
Investment Earnings	64,084	114,527	34,250	161,000	128,320	111,551	97,784	87,542	94,372
Reimbursements	365,501	465,490	1,164,077	1,367,100	3,088,849	82,549	75,000	75,000	246,600
Land Cash Contributions	47,753	125,491	11,639	162,779	58,435	19,579	-	-	28,305
Miscellaneous	87,704	82,439	88,241	91,503	119,999	122,393	124,847	127,362	129,940
Other Financing Sources	7,852,410	3,499,458	1,905,574	1,919,806	1,120,370	1,227,284	1,546,621	1,686,432	1,360,538
Total Revenue	31,431,846	28,442,411	27,321,148	28,951,967	28,643,262	26,197,696	27,175,894	27,712,384	28,171,274
Expenditures									
Salaries	4,816,133	5,159,152	5,577,267	5,378,355	5,997,636	6,303,758	6,546,150	6,797,729	7,058,829
Benefits	2,976,086	3,263,393	3,427,605	3,237,950	3,700,741	3,989,196	4,224,532	4,513,175	4,820,331
Contractual Services	6,097,547	6,483,365	7,074,956	6,479,150	7,467,146	6,563,784	6,569,646	6,518,707	6,665,314
Supplies	708,218	763,900	886,926	917,166	1,004,929	975,149	993,755	1,013,291	1,033,805
Capital Outlay	7,572,362	6,928,000	5,780,925	4,306,286	6,646,967	2,706,721	2,627,952	2,688,927	1,812,206
Developer Commitment	33,872	34,888	35,938	35,938	30,721	-	-	-	-
Debt Service	4,110,569	4,014,513	4,441,530	4,443,493	4,653,319	4,538,544	4,042,455	3,677,594	2,237,540
Other Financing Uses	8,927,076	4,029,313	3,205,452	3,211,922	2,556,361	2,812,443	3,196,689	3,415,325	3,157,087
Total Expenditures	35,241,863	30,676,524	30,430,599	28,010,260	32,057,820	27,889,595	28,201,179	28,624,748	26,785,112
Surplus (Deficit)	(3,810,017)	(2,234,113)	(3,109,451)	941,707	(3,414,558)	(1,691,899)	(1,025,285)	(912,364)	1,386,162
Ending Fund Balance	12,417,105	10,182,982	6,293,309	11,124,689	7,710,131	6,018,232	4,992,947	4,080,583	5,466,745
	35.23%	33.19%	20.68%	39.72%	24.05%	21.58%	17.70%	14.26%	20.41%



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).

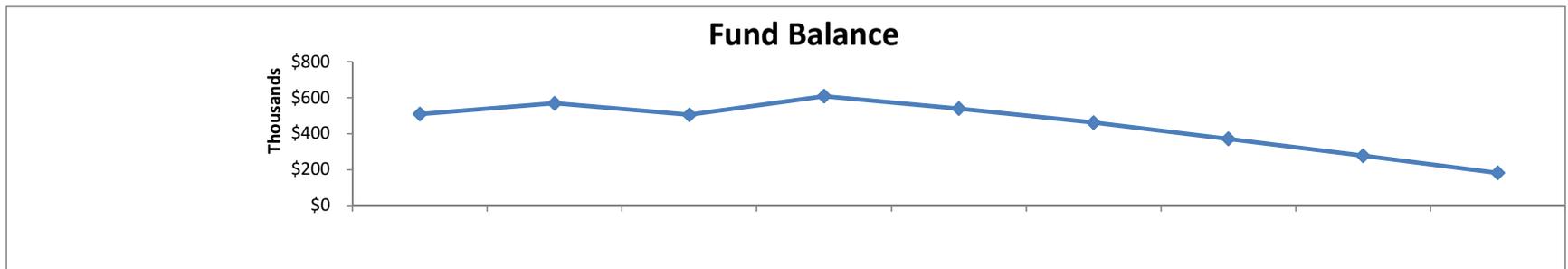
	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Intergovernmental	-	-	81,815	81,815	-	-	-	-	-
Charges for Service	533,884	529,166	571,000	588,500	637,000	637,000	637,000	637,000	637,000
Investment Earnings	414	1,150	650	2,350	2,350	2,350	2,350	2,350	2,350
Reimbursements	3,002	174	-	19,158	-	-	-	-	-
Miscellaneous	209,970	234,784	201,000	204,849	200,500	202,416	204,409	206,481	208,636
Other Financing Sources	1,366,810	1,308,583	1,274,699	1,274,699	1,410,988	1,558,701	1,622,068	1,699,258	1,765,181
Total Revenue	2,114,080	2,073,857	2,129,164	2,171,371	2,250,838	2,400,467	2,465,827	2,545,089	2,613,167
Expenditures									
Salaries	805,190	868,189	989,828	992,500	1,103,861	1,133,217	1,163,393	1,194,415	1,226,308
Benefits	365,079	390,010	437,531	415,316	448,232	470,329	501,290	534,481	570,072
Contractual Services	313,168	319,233	294,214	282,579	306,682	295,490	295,663	307,143	307,442
Supplies	360,884	393,250	506,935	527,606	489,630	490,901	492,235	493,636	495,107
Capital Outlay	53,908	25,167	50,000	50,000	50,000	-	-	-	-
Debt Service	2,219	2,219	2,219	2,280	2,366	2,366	2,367	2,366	2,367
Total Expenditures	1,900,448	1,998,068	2,280,727	2,270,281	2,400,771	2,392,303	2,454,948	2,532,041	2,601,296
Surplus (Deficit)	213,632	75,789	(151,563)	(98,910)	(149,933)	8,164	10,879	13,048	11,871
Ending Fund Balance	716,282	793,168	570,312	694,258	544,325	552,489	563,368	576,416	588,287
	37.69%	39.70%	25.01%	30.58%	22.67%	23.09%	22.95%	22.76%	22.62%



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 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenue									
Taxes	1,372,091	1,402,659	1,464,606	1,457,087	1,492,248	1,536,157	1,563,492	1,585,093	1,619,273
Intergovernmental	18,958	18,086	18,350	30,461	25,250	25,250	25,250	25,250	25,250
Licenses & Permits	53,650	100,484	43,200	110,000	50,000	50,000	50,000	50,000	50,000
Fines & Forfeits	7,355	9,922	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Charges for Service	10,208	12,750	11,500	12,750	11,750	11,750	11,750	11,750	11,750
Investment Earnings	1,606	5,439	1,760	10,150	10,100	10,100	7,600	7,500	5,000
Reimbursements	2,141	691	-	-	-	-	-	-	-
Miscellaneous	7,229	6,525	6,750	4,350	4,000	4,000	4,000	4,000	4,000
Other Financing Sources	24,044	23,775	25,179	23,485	25,003	26,458	28,000	29,635	31,368
Total Revenue	1,497,282	1,580,331	1,579,845	1,656,783	1,626,851	1,672,215	1,698,592	1,721,728	1,755,141
Expenditures									
Salaries	411,502	403,032	422,698	431,500	474,394	488,626	503,284	518,382	533,933
Benefits	158,182	148,184	166,150	164,659	175,658	186,526	198,219	210,723	224,094
Contractual Services	108,253	135,222	149,340	132,739	152,580	152,098	152,806	153,556	154,351
Supplies	71,778	69,692	69,800	96,270	96,200	95,200	95,200	85,200	71,343
Capital Outlay	-	3,970	-	-	-	-	-	-	-
Debt Service	752,771	760,396	792,101	792,101	797,013	827,088	840,225	847,313	866,750
Total Expenditures	1,502,486	1,520,496	1,600,089	1,617,269	1,695,845	1,749,538	1,789,734	1,815,174	1,850,471
Surplus (Deficit)	(5,204)	59,835	(20,244)	39,514	(68,994)	(77,323)	(91,142)	(93,446)	(95,330)
Ending Fund Balance	508,961	568,798	505,313	608,312	539,318	461,995	370,853	277,407	182,077
	33.87%	37.41%	31.58%	37.61%	31.80%	26.41%	20.72%	15.28%	9.84%



CITY

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Cash Flow - Surplus(Deficit)</u>									
General	522,383	282,289	(752,834)	199	-	(575,977)	(1,043,229)	(1,545,123)	(1,611,461)
Fox Hill	18,522	(8,186)	4,546	4,546	(17,596)	3,055	2,899	2,735	1,123
Sunflower	15,399	(5,477)	(3,198)	(3,196)	4,163	5,978	5,822	5,658	4,046
Motor Fuel Tax	(90,999)	(93,729)	(155,970)	(68,366)	(183,884)	(178,122)	(146,470)	(95,455)	(26,196)
City Wide Capital	(1,648,379)	(966,633)	(438,576)	165,825	(626,379)	39,000	57,267	77,018	80,552
Vehicle & Equipment	-	37,930	(1,574)	66,473	(12,842)	(6,773)	(6,773)	(10,948)	4,862
Debt Service	-	-	-	-	-	-	-	-	-
Water	(2,370,144)	(241,882)	(345,353)	896,467	(1,070,213)	(478,170)	(310)	258,454	2,223,570
Sewer	(192,843)	33,021	(633,763)	(338,057)	(388,418)	(224,868)	129,063	273,524	682,531
Land Cash	37,998	(528,520)	279,113	484,364	(46,415)	(85,271)	(5,000)	(80,000)	(186,695)
Countryside TIF	54,193	35,934	(616,846)	35,850	(691,490)	38,150	205,227	216,128	226,122
Downtown TIF	(156,147)	(778,860)	(434,996)	(292,398)	(346,484)	(218,901)	(213,781)	(4,355)	(2,292)
Downtown TIF II	-	-	(10,000)	(10,000)	(35,000)	(10,000)	(10,000)	(10,000)	(10,000)
	(3,810,017)	(2,234,113)	(3,109,451)	941,707	(3,414,558)	(1,691,899)	(1,025,285)	(912,364)	1,386,162
<u>Cash Flow - Fund Balance</u>									
General	6,214,089	6,496,373	5,468,778	6,496,572	6,496,572	5,920,595	4,877,366	3,332,243	1,720,782
Fox Hill	14,742	6,556	9,954	11,102	(6,494)	(3,439)	(540)	2,195	3,318
Sunflower	(15,774)	(21,251)	(28,236)	(24,447)	(20,284)	(14,306)	(8,484)	(2,826)	1,220
Motor Fuel Tax	792,224	698,493	428,536	630,127	446,243	268,121	121,651	26,196	-
City Wide Capital	1,355,530	388,897	(30,817)	554,722	(71,657)	(32,657)	24,610	101,628	182,180
Vehicle & Equipment	-	37,930	6,435	104,403	91,561	84,788	78,015	67,067	71,929
Debt Service	-	-	-	-	-	-	-	-	-
Water	2,826,144	2,584,259	1,952,155	3,480,726	2,410,513	1,932,343	1,932,033	2,190,487	4,414,057
Sewer	1,378,030	1,411,053	705,765	1,072,996	684,578	459,710	588,773	862,297	1,544,828
Land Cash	250,318	(278,204)	62,362	206,160	159,745	74,474	69,474	(10,526)	(197,221)
Countryside TIF	(495,754)	(459,819)	(1,077,343)	(423,969)	(1,115,459)	(1,077,309)	(872,082)	(655,954)	(429,832)
Downtown TIF	97,556	(681,305)	(1,194,280)	(973,703)	(1,320,187)	(1,539,088)	(1,752,869)	(1,757,224)	(1,759,516)
Downtown TIF II	-	-	(10,000)	(10,000)	(45,000)	(55,000)	(65,000)	(75,000)	(85,000)
	12,417,105	10,182,982	6,293,309	11,124,689	7,710,131	6,018,232	4,992,947	4,080,583	5,466,745

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
<u>Park & Recreation</u>									
<u>Cash Flow - Surplus(Deficit)</u>									
Vehicle & Equipment	268,567	48,910	(46,069)	(40,930)	(51,516)	1,484	1,483	1,484	1,483
Park & Rec	(54,885)	27,975	(105,494)	(57,980)	(98,417)	6,680	9,396	11,564	10,388
	213,682	76,885	(151,563)	(98,910)	(149,933)	8,164	10,879	13,048	11,871
<u>Cash Flow - Fund Balance</u>									
Vehicle & Equipment	270,407	319,316	257,366	278,386	226,870	228,354	229,837	231,321	232,804
Park & Rec	445,875	473,852	312,946	415,872	317,455	324,135	333,531	345,095	355,483
	716,282	793,168	570,312	694,258	544,325	552,489	563,368	576,416	588,287
<u>Library</u>									
<u>Cash Flow - Surplus(Deficit)</u>									
Library Ops	(10,301)	21,297	(11,354)	4,364	(43,594)	(51,923)	(65,742)	(77,946)	(93,687)
Library Capital	5,097	38,538	(8,890)	35,150	(25,400)	(25,400)	(25,400)	(15,500)	(1,643)
	(5,204)	59,835	(20,244)	39,514	(68,994)	(77,323)	(91,142)	(93,446)	(95,330)
<u>Cash Flow - Fund Balance</u>									
Library Ops	489,057	510,355	474,039	514,719	471,125	419,202	353,460	275,514	181,827
Library Capital	19,904	58,443	31,274	93,593	68,193	42,793	17,393	1,893	250
	508,961	568,798	505,313	608,312	539,318	461,995	370,853	277,407	182,077

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Allocated Insurance Expenditures - Aggregated									
Liability Insurance	349,012	357,790	380,745	359,518	384,269	407,324	431,763	457,669	485,129
Unemployment Ins	13,398	8,173	23,750	12,105	18,500	18,500	18,500	18,500	18,500
<u>City</u> Health Insurance	1,348,553	1,449,504	1,556,961	1,412,978	1,669,411	1,859,390	2,001,851	2,195,543	2,405,744
<u>City</u> Dental Insurance	102,393	104,207	104,404	99,938	111,422	120,718	128,388	136,782	145,831
<u>City</u> Vision Insurance	12,559	14,325	14,846	14,209	15,779	16,251	16,919	17,656	18,445
<u>Library</u> Health Insurance	74,462	65,658	79,318	73,931	81,184	87,679	94,693	102,268	110,449
<u>Library</u> Dental Insurance	5,286	4,672	4,652	6,699	6,987	7,336	7,703	8,088	8,492
<u>Library</u> Vision Insurance	651	637	701	973	1,012	1,012	1,042	1,073	1,105
Property Taxes									
Corporate	2,206,925	2,129,984	2,191,279	2,191,159	2,119,323	2,161,709	2,204,943	2,249,042	2,294,023
Police Pension	817,490	963,908	958,544	958,476	1,105,927	1,155,927	1,205,927	1,255,927	1,305,927
<i>Total City Capped</i>	3,024,415	3,093,892	3,149,823	3,149,635	3,225,250	3,317,636	3,410,870	3,504,969	3,599,950
	4.25%	2.30%	1.81%	1.80%	2.40%	2.86%	2.81%	2.76%	2.71%
Non-Abatement of Debt Service	47,070	-	-	-	-	-	-	-	-
	-85.87%	-100.00%							
Total City	3,071,485	3,093,892	3,149,823	3,149,635	3,225,250	3,317,636	3,410,870	3,504,969	3,599,950
	-5.04%	0.73%	1.81%	1.80%	2.40%	2.86%	2.81%	2.76%	2.71%
Library Operations	626,183	644,025	672,505	669,065	699,220	713,204	727,468	742,017	756,857
Library Debt Service	745,908	758,634	792,101	788,022	793,028	822,953	836,024	843,076	862,416
Total Library	1,372,091	1,402,659	1,464,606	1,457,087	1,492,248	1,536,157	1,563,492	1,585,093	1,619,273
<i>Special Service Areas</i>	27,719	22,846	29,018	29,020	31,521	34,685	34,685	34,685	34,685
	6.80%	-17.58%	27.02%	27.02%	8.62%	10.04%	0.00%	0.00%	0.00%

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Property Taxes (continued)									
<i>TIF Districts</i>	282,667 307.76%	274,480 -2.90%	326,261 18.87%	277,335 1.04%	312,318 12.61%	340,762 9.11%	509,192 0.00%	519,922 0.00%	530,920 0.00%
<i>Road & Bridge Tax</i>	145,522 -15.27%	131,612 -9.56%	135,000 2.57%	128,668 -2.24%	130,000 1.04%	130,000 0.00%	135,000 0.00%	135,000 0.00%	140,000 0.00%
Grand Total	4,899,484 0.89%	4,925,489 0.53%	5,104,708 3.64%	5,041,745 2.36%	5,191,337 2.97%	5,359,240 3.23%	5,653,239 5.49%	5,779,669 2.24%	5,924,828 2.51%
Total City Debt Service Payments	4,272,015	4,166,401	4,593,107	4,595,131	4,865,530	4,749,221	4,254,138	3,888,747	2,449,329
Principal	2,833,004	2,924,973	3,464,875	3,465,452	3,858,076	3,885,614	3,541,216	3,302,058	1,983,155
Interest	1,439,011	1,241,428	1,128,232	1,129,679	1,007,454	863,607	712,922	586,689	466,174
Building Permits Revenue	291,580	438,320	275,000	501,000	350,000	325,000	325,000	325,000	325,000
Aggregated Salary & Wage Information									
City Salaries									
Full Time	5,204,975	5,588,388	6,012,995	5,904,370	6,558,497	6,891,975	7,162,543	7,443,144	7,734,137
Overtime	126,342	134,470	142,500	143,000	149,000	149,000	149,000	149,000	149,000
Part Time	290,006	304,483	411,600	323,485	394,000	396,000	398,000	400,000	402,000
Total	5,621,323	6,027,341	6,567,095	6,370,855	7,101,497	7,436,975	7,709,543	7,992,144	8,285,137
Lib Salaries									
Full Time	211,185	213,880	226,998	261,500	278,394	286,746	295,348	304,208	313,334
Part Time	200,317	189,152	195,700	170,000	196,000	201,880	207,936	214,174	220,599
Total	411,502	403,032	422,698	431,500	474,394	488,626	503,284	518,382	533,933
Total Salaries									
Full Time	5,416,160	5,802,268	6,239,993	6,165,870	6,836,891	7,178,721	7,457,891	7,747,352	8,047,471
Overtime	126,342	134,470	142,500	143,000	149,000	149,000	149,000	149,000	149,000
Part Time	490,323	493,635	607,300	493,485	590,000	597,880	605,936	614,174	622,599
Total	6,032,825	6,430,373	6,989,793	6,802,355	7,575,891	7,925,601	8,212,827	8,510,526	8,819,070

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Aggregated Benefit Information									
City Benefits									
IMRF	295,804	325,586	356,029	341,374	339,225	352,801	374,082	396,716	420,778
Police Pension	825,413	966,211	963,361	963,361	1,111,484	1,161,484	1,211,484	1,261,484	1,311,484
FICA	410,468	442,140	484,247	467,713	517,639	543,042	564,215	586,170	608,935
Total	1,531,685	1,733,937	1,803,637	1,772,448	1,968,348	2,057,327	2,149,781	2,244,370	2,341,197
Lib Benefits									
IMRF	22,558	22,885	24,252	27,500	25,541	27,040	28,678	30,421	32,273
FICA	30,778	30,169	31,720	31,720	35,544	36,610	37,708	38,839	40,004
Total	53,336	53,054	55,972	59,220	61,085	63,650	66,386	69,260	72,277
Total Benefits									
IMRF	318,362	348,471	380,281	368,874	364,766	379,841	402,760	427,137	453,051
Police Pension	825,413	966,211	963,361	963,361	1,111,484	1,161,484	1,211,484	1,261,484	1,311,484
FICA	441,246	472,309	515,967	499,433	553,183	579,652	601,923	625,009	648,939
Total	1,585,021	1,786,991	1,859,609	1,831,668	2,029,433	2,120,977	2,216,167	2,313,630	2,413,474
Selected Capital Projects - Aggregated > \$500,000									
<i>Route 47 Expansion Project</i>	337,766	337,766	337,766	164,855	149,136	149,136	149,136	62,140	-
MFT	73,787	73,787	73,787	73,788	73,788	73,788	73,788	30,745	-
Water	197,544	197,544	197,544	58,053	45,372	45,372	45,372	18,905	-
Sewer	59,015	59,015	59,015	25,532	22,488	22,488	22,488	9,370	-
Downtown TIF	7,420	7,420	7,420	7,482	7,488	7,488	7,488	3,120	-
<i>Road to Better Roads Program</i>	1,475,105	1,494,401	956,000	605,000	1,406,000	1,389,000	1,095,000	1,482,000	1,151,184
MFT	300,000	300,000	406,000	360,000	620,000	620,000	620,000	620,000	591,184
City-Wide Capital	695,767	761,759	100,000	100,000	80,000	80,000	80,000	80,000	80,000
Water	316,911	272,423	250,000	20,000	569,000	489,000	179,000	362,000	280,000
Sewer	162,427	160,219	200,000	125,000	137,000	200,000	216,000	420,000	200,000
<i>Mill Road</i>	-	-	-	215,000	3,105,000	-	-	-	-
City-Wide	-	-	-	215,000	3,105,000	-	-	-	-

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Projected	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Selected Capital Projects - Aggregated > \$500,000 continued									
<i>Countryside Parkway</i>	3,929,736	635,762	-	-	-	-	-	-	-
City-Wide	1,211,639	561,550	-	-	-	-	-	-	-
Water	2,718,097	74,212	-	-	-	-	-	-	-
<i>Well Rehabs</i>	174,197	264,985	257,500	132,538	165,000	175,000	-	-	-
Water	174,197	264,985	257,500	132,538	165,000	175,000	-	-	-
<i>Cation Exchange Media Repl</i>	-	-	9,000	-	185,000	195,000	150,000	-	-
Water	-	-	9,000	-	185,000	195,000	150,000	-	-
<i>Rte 71 Water/Sewer Main Replacement</i>	29,870	49,464	722,500	340,000	105,166	105,166	105,166	-	-
Water	24,195	44,904	533,500	340,000	42,166	42,166	42,166	-	-
Sewer	5,675	4,560	189,000	-	63,000	63,000	63,000	-	-
<i>Water Tower Painting</i>	-	-	-	-	-	18,000	495,000	477,000	-
Water	-	-	-	-	-	18,000	495,000	477,000	-
<i>Whispering Meadows</i>	-	3,049	1,167,370	1,063,000	22,500	-	-	-	-
City-Wide	-	2,762	1,070,000	945,000	22,500	-	-	-	-
Water	-	115	49,220	45,000	-	-	-	-	-
Sewer	-	172	48,150	73,000	-	-	-	-	-

A

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

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

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

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

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

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

Adopted Budget – The City’s financial plan, as approved by the City Council, for the fiscal year beginning May 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 – Assets with a useful life that extends beyond one year, which are 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. With the exception of land, capital assets are typically depreciated over their useful lives.

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) of the United States and Canada 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 – See Capital Assets.

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, typically a bank, 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 19,022 based on the results of the 2017 special 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.