



FISCAL YEAR 2021 BUDGET

United City of Yorkville

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

May 1, 2020 — April 30, 2021

United City of Yorkville, Illinois

Fiscal Year 2021 Budget

May 1, 2020 to April 30, 2021

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: Jim Jensen

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

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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.

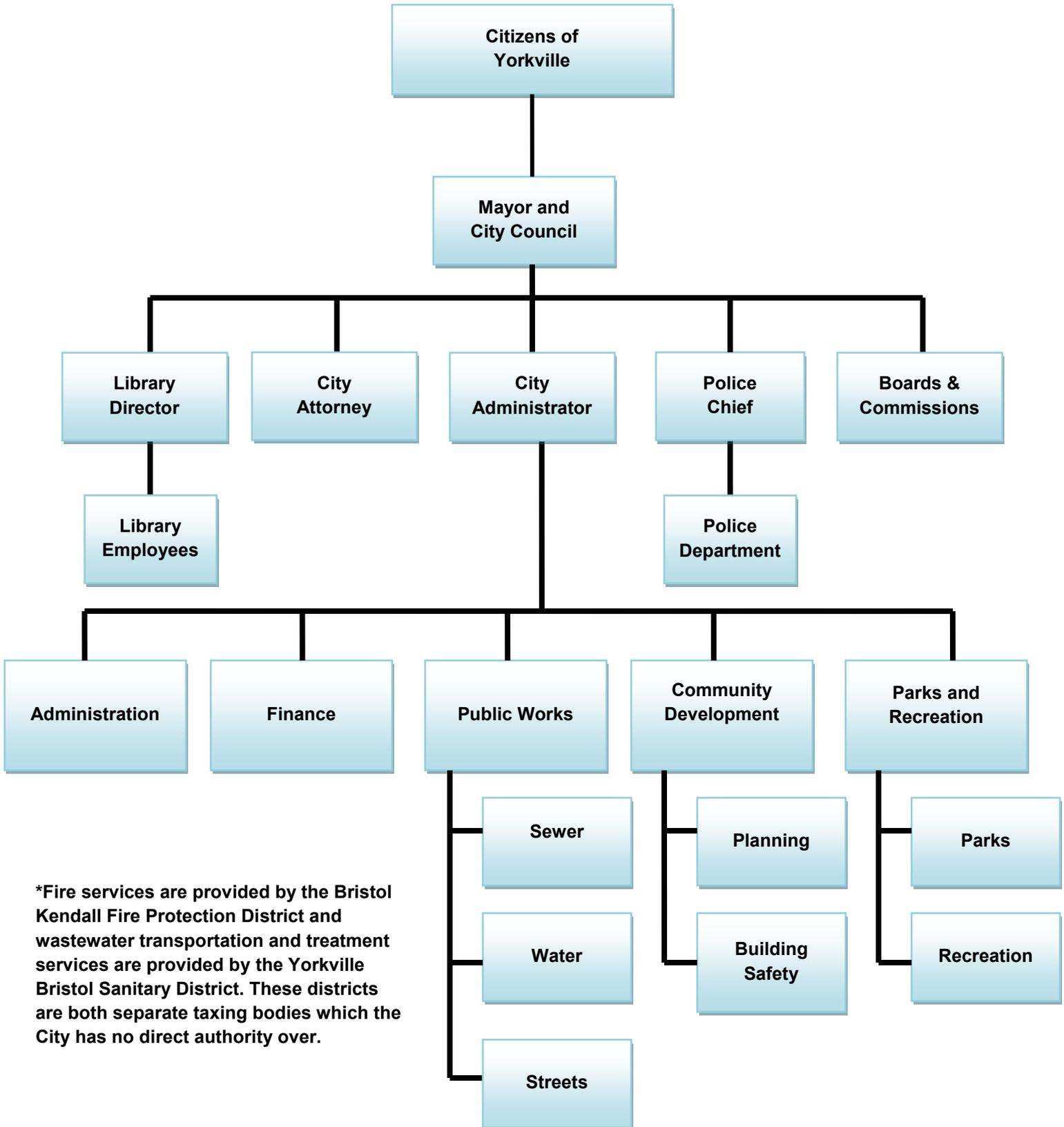
Our vision is brought to life through perceptions, decision-making, activities, events and experiences such as:

- ✦ 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 2021 Organization Structure



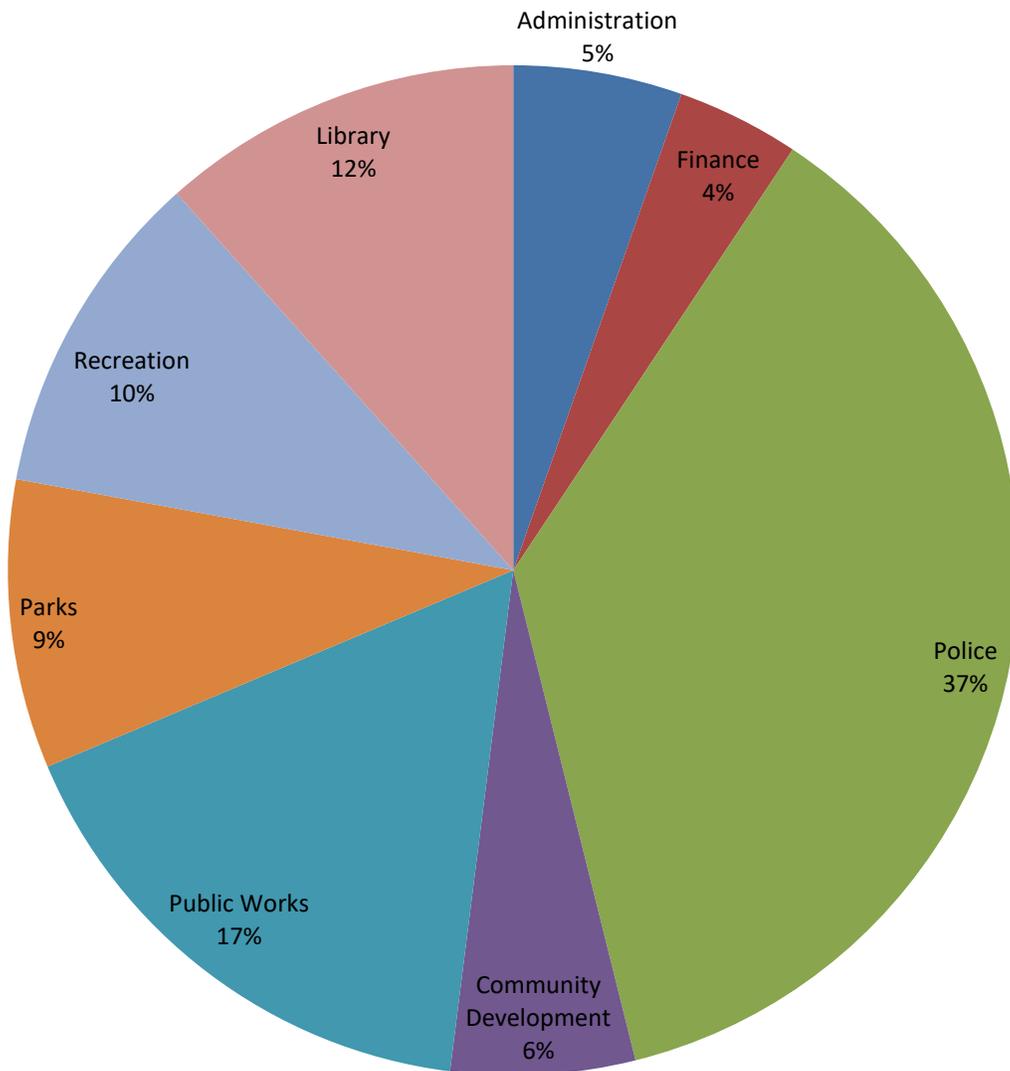
United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2021 Budget

	<u>Projected</u>			<u>Adopted</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>FY 2021</u> <u>Full-time</u>	<u>FY 2021</u> <u>Part-time</u>	<u>FY 2021</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	34.00	2.25	36.25	35.00	2.49	37.49	
Community Development	6.00	0.00	6.00	6.00	0.00	6.00	
Public Works	14.99	1.20	16.19	14.99	1.97	16.96	
<i>Street Operations</i>	5.33	0.73	6.06	5.33	0.96	6.29	
<i>Water Operations</i>	5.83	0.21	6.04	5.83	1.22	6.60	
<i>Sewer Operations</i>	3.83	0.26	4.09	3.83	0.24	4.07	
Parks	7.50	1.94	9.44	7.50	1.92	9.42	
Recreation	6.00	4.62	10.62	6.00	4.71	10.71	
Library	5.00	6.35	11.35	5.00	6.82	11.82	
	82.99	16.36	99.35	83.99	18.37	101.91	
<u>Personnel by Fund</u>							
General	53.83	2.98	56.81	54.83	3.45	58.28	
Water	6.83	0.21	7.04	6.83	1.22	7.60	
Sewer	3.83	0.26	4.09	3.83	0.24	4.07	
Park and Recreation	13.50	6.56	20.06	13.50	6.63	20.13	
Library	5.00	6.35	11.35	5.00	6.82	11.82	
	82.99	16.36	99.35	83.99	18.37	101.91	
<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>	23.00	*	0.40	* 23.40	*	0.44	* 23.44
<i>Executive Assistant</i>	1.00		0.00	1.00		0.00	1.00
<i>Record Clerks</i>	2.00		0.53	2.53		0.58	2.58
<i>Evidence Custodian</i>	0.00		0.24	* 0.24		0.26	* 0.26
<i>Community Service Officers (CSO)</i>	0.00		0.74	0.00		0.73	0.73
<i>Crossing Guards</i>	0.00		0.34	0.00		0.48	0.48
* <i>sworn</i>	31.00		0.64	31.64		0.70	32.70

United City of Yorkville
Full-Time Equivalent (FTE) Personnel Summary
Fiscal Year 2021 Budget

	<u>Projected</u>			<u>Adopted</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>FY 2021</u> <u>Full-time</u>	<u>FY 2021</u> <u>Part-time</u>	<u>FY 2021</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	0.00	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>	3.00	0.00	3.00	3.00	0.00	3.00
<i>Maintenance Worker II</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Seasonal Staff</i>	0.00	0.73	0.73	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>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>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Maintenance Worker I</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	0.21	0.21	0.00	0.72	0.72
<i>Meter Readers</i>	0.00	0.00	0.00	0.00	0.50	0.50
<u>Public Works - Sewer 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>Maintenance Worker II</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Maintenance Worker I</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	0.26	0.26	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>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Seasonal Staff</i>	0.00	1.94	1.94	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	2.53	2.53	0.00	2.55	2.55
<i>Preschool Staff</i>	0.00	1.19	1.19	0.00	1.20	1.20
<i>Concession Staff</i>	0.00	0.90	0.90	0.00	0.96	0.96
<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	5.30	5.30	0.00	5.77	5.77
<i>Custodians</i>	0.00	1.05	1.05	0.00	1.05	1.05

United City of Yorkville
Full-Time Equivalents (FTE) by Department
Fiscal Year 2021



**United City of Yorkville
Personnel Summary
Fiscal Year 2021 Budget**

	Projected			Adopted						
	FY 2020 Full-time	FY 2020 Part-time	FY 2020 Total	FY 2021 Full-time	FY 2021 Part-time	FY 2021 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	34.00	13.00	47.00	35.00	13.00	48.00				
Community Development	6.00	0.00	6.00	6.00	0.00	6.00				
Public Works	14.99	5.00	19.99	14.99	6.00	20.99				
<i>Street Operations</i>	5.33	3.00	8.33	5.33	3.00	8.33				
<i>Water Operations</i>	5.83	1.00	6.83	5.83	2.00	7.83				
<i>Sewer Operations</i>	3.83	1.00	4.83	3.83	1.00	4.83				
Parks	7.50	6.00	13.50	7.50	6.00	13.50				
Recreation	6.00	48.00	54.00	6.00	52.00	58.00				
Library	5.00	32.00	37.00	5.00	32.00	37.00				
	82.99	104.00	186.99	83.99	109.00	192.99				
Personnel by Fund										
General	53.83	16.00	69.83	54.83	16.00	70.83				
Water	6.83	1.00	7.83	6.83	2.00	8.83				
Sewer	3.83	1.00	4.83	3.83	1.00	4.83				
Park and Recreation	13.50	54.00	67.50	13.50	58.00	71.50				
Library	5.00	32.00	37.00	5.00	32.00	37.00				
	82.99	104.00	186.99	83.99	109.00	192.99				
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>	23.00	*	2.50	*	25.50	23.00	*	25.50		
<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	0.00	*	0.50		
<i>Community Service Officers (CSO)</i>	0.00		2.00	0.00		2.00		2.00		
<i>Crossing Guards</i>	0.00		6.00	0.00		6.00		6.00		
	<i>* sworn</i>		31.00		3.00	34.00		32.00	3.00	35.00

**United City of Yorkville
Personnel Summary
Fiscal Year 2021 Budget**

	Projected			Adopted		
	FY 2020 Full-time	FY 2020 Part-time	FY 2020 Total	FY 2021 Full-time	FY 2021 Part-time	FY 2021 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>	3.00	0.00	3.00	3.00	0.00	3.00
<i>Maintenance Worker II</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Seasonal Staff</i>	0.00	3.00	3.00	0.00	3.00	3.00
<u>Public Works - Water Operations</u>						
<i>Public Works Director</i>	0.33	0.00	0.33	0.33	0.00	0.33
<i>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>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Maintenance Worker I</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	1.00	1.00	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>Foreman</i>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Maintenance Worker II</i>	0.50	0.00	0.50	0.50	0.00	0.50
<i>Maintenance Worker I</i>	2.00	0.00	2.00	2.00	0.00	2.00
<i>Seasonal Staff</i>	0.00	1.00	1.00	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>	1.00	0.00	1.00	1.00	0.00	1.00
<i>Seasonal Staff</i>	0.00	6.00	6.00	0.00	6.00	6.00
<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	29.00	29.00	0.00	30.00	30.00
<i>Preschool Staff</i>	0.00	9.00	9.00	0.00	10.00	10.00
<i>Concession Staff</i>	0.00	10.00	10.00	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	28.00	28.00	0.00	28.00	28.00
<i>Custodians</i>	0.00	4.00	4.00	0.00	4.00	4.00

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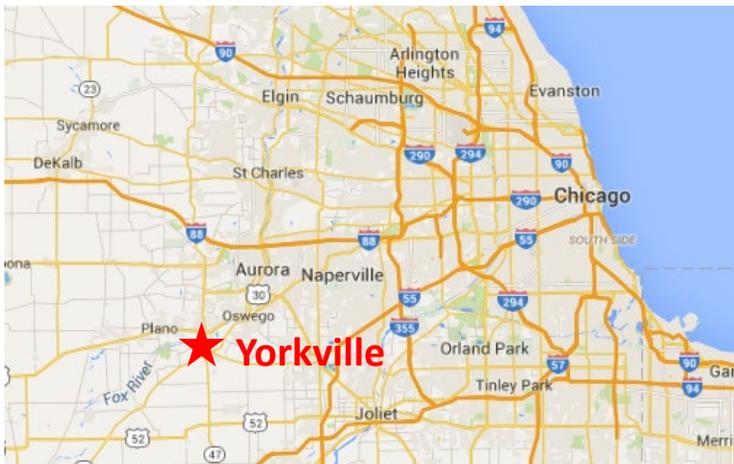
United City of Yorkville Community Profile



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: 6,319

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:

January – Taste of Yorkville “Culture Matters”

February – I Love My Grandparents & You're My Hero Mother/Son Date Night

March – Top Golf Outing, & St. Patrick's Day Parade & Celebration

April – Bunny Breakfast & Egg Hunt and Youth Baseball Tournaments

May – Margaritas en Mayo & Memorial Day Ceremony

June – Yorkville FORE Golf Outing & Summer Solstice Festival

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

July 4th – Yorkville Area 4th of July Celebration

July – River Fest and Illinois Whitewater Festival

August – National Night Out

Labor Day Weekend – Hometown Days Festival & Yorktoberfest.

October – Halloween Egg Hunt

November – Yorkville Holiday Celebration & Winter Wonderland Festival, & Reindeer Run 5K

December – Breakfast with Santa & Private Visits with Santa

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 West 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):	20.4
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
Number of Street Lights:	1,127
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:	37
Number of Playgrounds:	25
Acres of Parkland:	285

Library

Number of Sites:	1
Patron Cardholders:	5,637
Circulation:	77,519
Number of Patron Visits:	65,289
Total Program Attendance:	6,336
Number of Books:	60,077
Number of DVD's:	3,408

PUBLIC SAFETY

Number of Sworn Officers:	27
Number of Fire Stations:	3

EDUCATION*

School Enrollment- approximately:	6,319
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 (US Census Bureau)

Population Characteristics

Total Population:	19,145
Median Age:	33.7
Household Median Income:	\$95,180

Population by Age

Under 20:	6,679
20 to 64:	10,937
65 & over:	1,529

Ethnic Makeup

White:	15,691 (81.8%)
African American:	1,815 (9.5%)
Asian:	530 (2.8%)
American Indian & Alaska Native	107 (0.6%)
Other:	1,049 (5.5%)

Housing

Total Housing Units:	6,459
Occupied Units:	6,120
Owner Occupied Units:	4,635
Renter Occupied Units:	1,485
Median Home Value:	\$231,200

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

2019 Kind of Business Report

Businesses paying sales tax: 525

Sales Category	Sales Volume	%
General Merchandise	\$ 565,194	17.8%
Food	\$ 485,658	15.3%
Drinking and Eating Places	\$ 429,128	13.5%
Apparel	\$ 49,305	1.6%
Furniture, Household	\$ 1,150	0.0%
Lumber/Building/Hardware	\$ 592,844	18.7%
Automotive/Filling Stations	\$ 251,785	7.9%
Drugs and Misc. Retail	\$ 527,795	16.6%
Agriculture & All Others	\$ 239,758	7.6%
Manufacturers	\$ 30,270	1.0%
Total	\$ 3,172,887	



Memorandum

To: City Council
From: Bart Olson, City Administrator
CC: Department Heads
Date: March 5, 2020
Subject: FY 21 budget narrative

Purpose:

Please accept this report and budget spreadsheet as proposal for the FY 21 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, 2020 and April 30, 2021.

Background and “the big picture”:

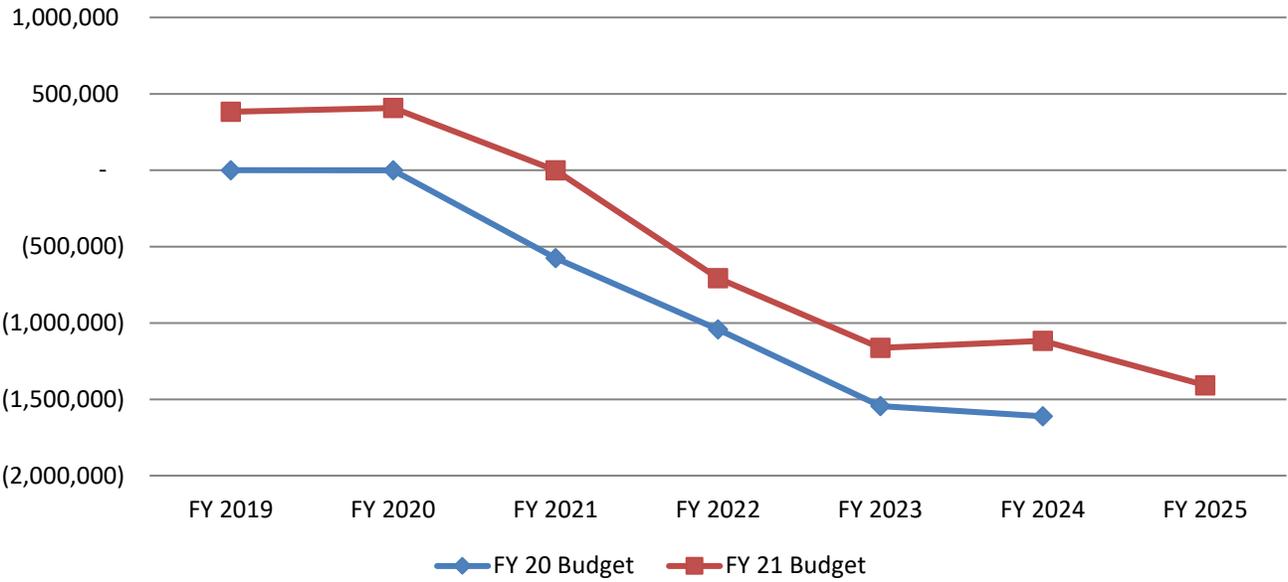
The City Council last discussed a comprehensive budget proposal in April 2019 when we approved the FY 20 budget, with additional information for FY 21, FY 22, FY 23, and FY 24. This approval represented the eighth five-year budget for the City, and we return to a five-year budget again this year.

Last year’s budget discussion focused the stabilization of several funds within the budget, despite large increases in new capital projects. With continued revenue growth across most funds, controlled expenditures in departments, and major projects deferred by timing and the mayoral transition, the City’s overall budget outlook for FY 20 is more solid than last year’s budget proposal.

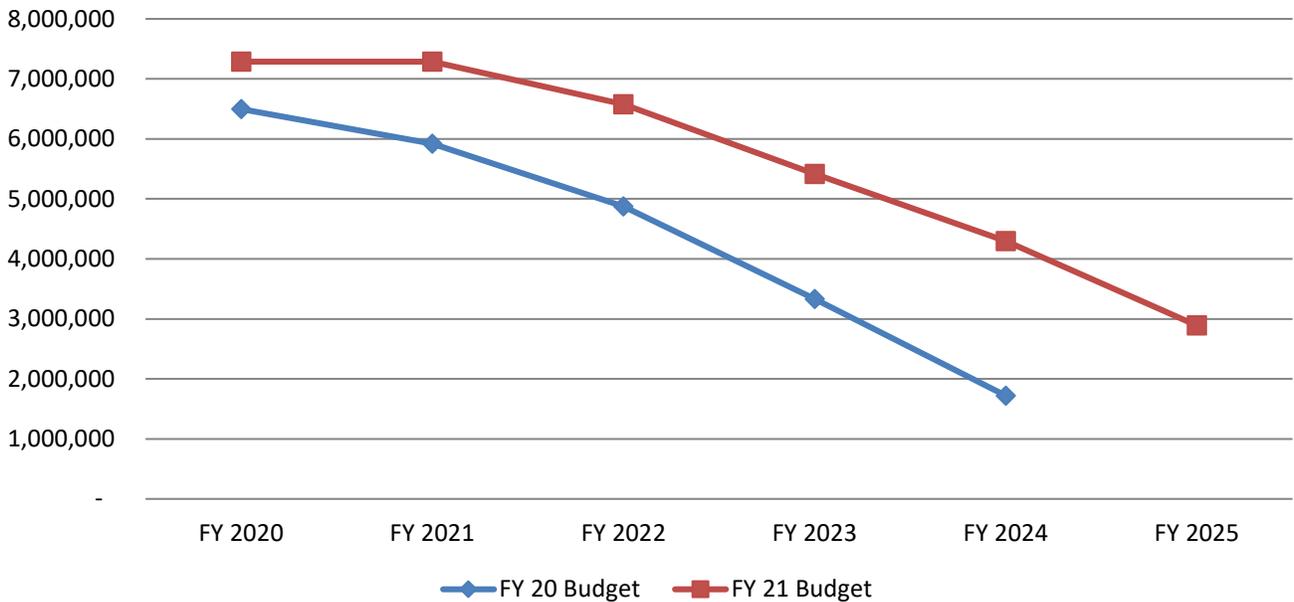
In this year’s budget proposal, budget stability continues, and capital project and vehicle funding has increased substantially. Increases in the motor fuel tax, better than expected performance in state revenues, and some strategic budget decisions (outlined below) have allowed us to resolve some long-term issues with road, sidewalk, and vehicle funding. Further, there several significant revenue sources for FY 22 and beyond that are not included in this five-year budget, due to our conservative budgeting philosophy. We’ve proposed no increases in water rates, sewer rates, and fees for FY 21. The property tax levy approved by City Council in December 2019 increased property taxes only by the new construction amount in the City for the third year after multiple years of property tax reductions.

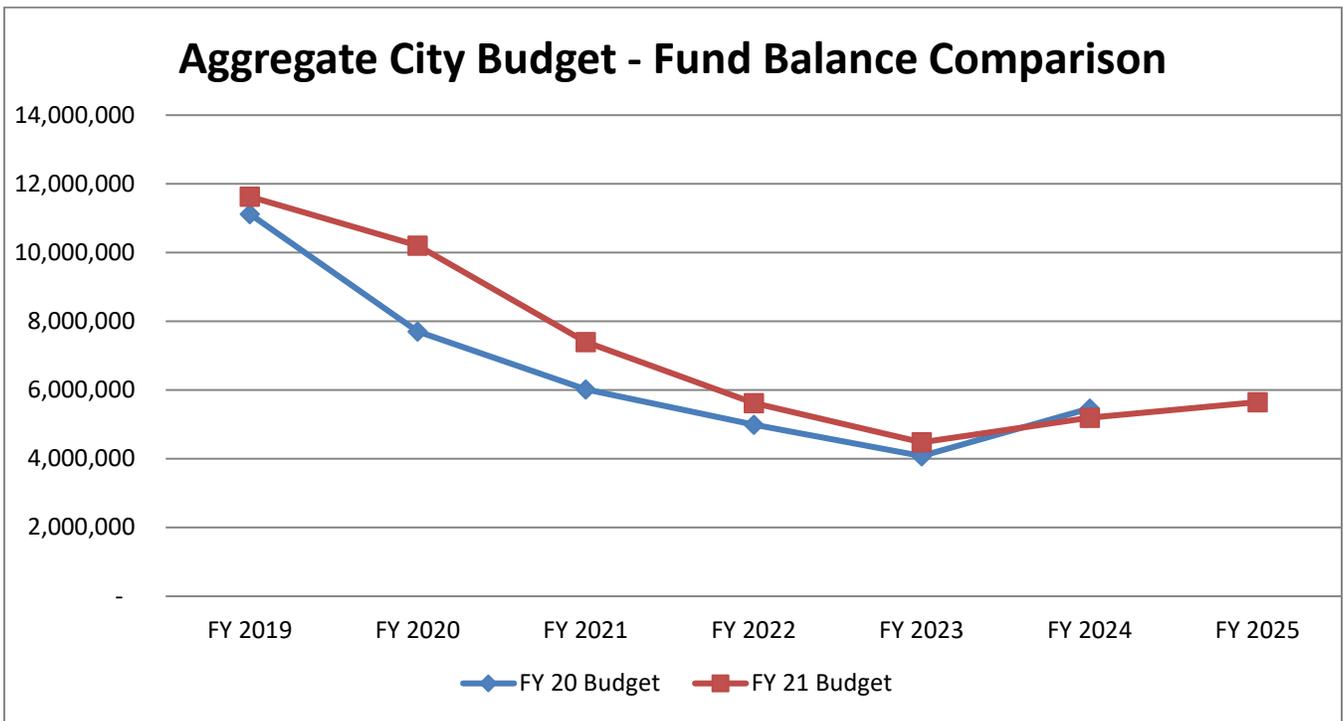
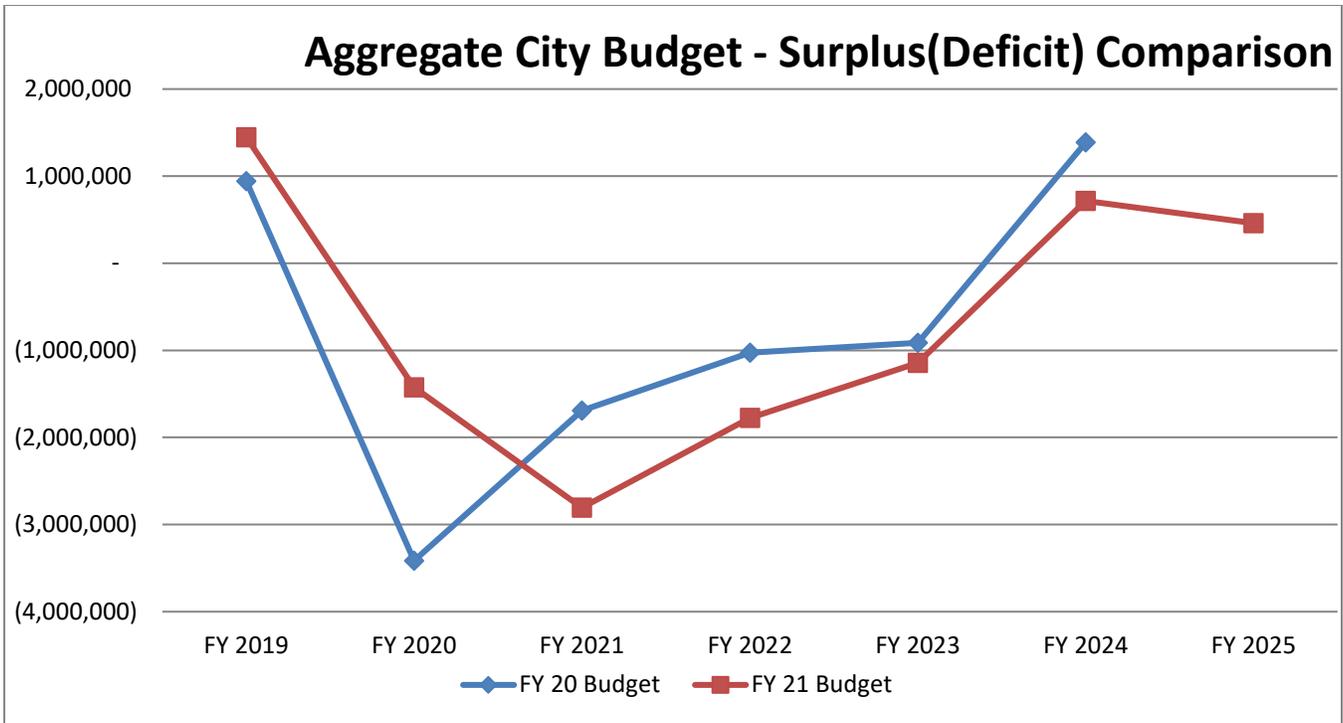
With another year of a better than expected General Fund and aggregate City budget fund balance, and a significant increase in capital projects and purchases, the five-year budget outlook is similar to last year’s budget proposal:

General Fund - Surplus(Deficit) Comparison



General Fund - Fund Balance





In short, we are well positioned for FY 21 and beyond, and we are 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 20 projections

The General Fund outlook for FY 20 has significantly improved since the FY 20 budget was approved in April 2019. We expect expenditures to be under approved budget amounts, and revenues to be over approved budget amounts. On the revenue side, sales taxes are tracking higher than expected, state income tax distributions have been much higher than the IML expected due to some one-time payments, the South Dakota v. Wayfair Supreme Court decision has resulted in a better than expected bump in use taxes, building permit revenue continues to be fairly robust, and investment earnings continue to outperform initial budgeted estimates. On the expenditure side, outsourced inspections have decreased as a result of a modest decline in total inspections and a conscious effort by the Community Development Department staff to use in-house staff for inspections where possible, salt expenditures are down because of a mild winter¹ and in spite of poor per ton salt prices from the 2019 state salt bid, and each department is generally controlling expenditures. The approved General Fund deficit of \$314,000 is expected to come in at a \$400,000 surplus. As a result, fund balance is expected to increase to 44%, which is higher than our fund balance policy minimum of 30%. While that number is weighed down by negative fund balances in the Countryside and Downtown TIF Funds, we are optimistic those fund deficits will be turned around through City Council action within our five-year budget window.

The outlook for the Water Fund is positive, despite the first year of below average water sales revenue, three straight years of water rate freezes, and another year of significant increases in capital projects in the fund. Some deferred capital expenses related to the large Well 7 standby generator also have helped the FY 21 budget, as outlined in the small picture section of this memo. We are recommending a fourth straight year of water rate freezes but recommend the City Council fund some significant capital projects and hedge against future water rate increases by implementing an inflationary increase in FY 22.

The outlook for the Sewer Fund is positive and stable, thanks to some modest increases in revenue, a recoup of an investment loss from the IMET fund in FY 15, and a deferment of the Countryside pump station painting project into FY 21. As discussed in prior years, the City is drawing down fund balance in this fund for a few years before building up fund balance ~4 years into the future through growth projections.

In addition to the funds outlined above, a group of other funds show significant improvement in FY 20. The City-Wide Capital fund shows around \$400,000 in improvement because of the delay of the Mill Road project, the recoup of the IMET investment loss, and deferring the municipal facilities master plan. The Vehicle and Equipment Fund shows around \$300,000 in improvement because of the refinancing of the Betzweiser loan and the approval of the Raintree Village annexation agreement amendment in Summer 2020. The Downtown TIF #1 fund is \$100,000 better off due to the delayed consideration of the downtown façade improvement program, the courthouse hill landscaping project, and a few other downtown improvements. Finally, the MFT Fund shows improvement of more than \$300,000 because of the passage of the state capital bill and the increase in the motor fuel tax.

Because of the above, the aggregate budget outlook for the City has significantly improved over the course of the last several budget cycles. Over the next two fiscal years the general fund should continue to have strong revenues and controlled operational expenditures. Capital projects throughout

¹ As of March 4th (knocking on wood).

the budget continue to come in under budget estimates and/or are deferred slightly due to construction timelines. We expect an aggregate budget improvement from a \$4,000,000 deficit to a \$1,400,000 deficit, and a fund balance in excess of \$10,000,000.

The FY 20 project list changed significantly from the budget proposal. The Grande Reserve developer has not negotiated for full rehab of Mill Road, and that project has been delayed. The Pavillion Road streambank stabilization project was determined as not immediately needed because erosion of the streambank has been less severe than expected. The Well #7 rehab was delayed, and the standby generator has been more expensive than anticipated, so staff will be recommending a different solution at a reduced cost. However, many projects have continued as expected. Road to Better Roads, the Route 34 eastern and western expansion, Route 71 expansion, Autumn Creek park north, and Raintree Park C were constructed as expected. The City continues to monitor regional water supply initiatives and has funding for land acquisition in subsequent fiscal years, if needed.

Year-by-year summary, FY 21 proposed

General Fund

Surplus (Deficit)	\$0
Fund Balance	43%

Notes

- 1) Variable merit and COLA increases for staff
- 2) One new streets employee

Water Fund

Surplus (Deficit)	(\$1,178,552)
Fund Balance	31%

Notes

- 1) No water rate increases, approx. 5% growth assumed from new construction or increase in sales volume

Sewer Fund

Surplus (Deficit)	(\$470,209)
Fund Balance	26%

Notes

- 1) No sewer rate increases, approx. 3% growth assumed from new construction

Aggregate Budget

Surplus (Deficit)	(\$2,806,068)
Fund Balance	\$7,397,700

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, sidewalk replacements, pavement striping, Route 34 eastern & western expansion completed, Rte. 71 (eastern portion) ongoing, Rte. 71 water/sewer main replacement continues, Kennedy Road bike trail wraps up, Elizabeth Street watermain improvements completed, watermain work begins on Appletree Court and Orange & Olsen Streets, Beaver Street standby generator installed, cat-ion media exchange at water treatment plants begins, Sewer SCADA system continues, Caledonia Park installed, new equipment for Autumn Creek park, sitting area for the Blackberry Creek Nature Preserve, Beecher Park improvements, Caledonia park playground, Raintree Park C park redevelopment projects completed.

Year-by-year summary, FY 22 projections

General Fund

Surplus (Deficit)	(\$707,823)
Fund Balance	37%

Notes

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

Water Fund

Surplus (Deficit)	(\$521,011)
Fund Balance	24%

Notes

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

Sewer Fund

Surplus (Deficit)	(\$4,393)
Fund Balance	26%

Notes

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

Aggregate Budget

Surplus (Deficit)	(\$1,773,754)
Fund Balance	\$5,623,946

Notes

- 1) Fund balance in the General, Water and Sewer Funds decline. 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, pavement striping, Mill Road rehab and realignment, sidewalk replacements, Rte. 71 (eastern portion) culminates, South Central water tower repainting, Well #7 rehab occurs, water main improvements finished on Appletree Court and Orange & Olsen Streets, watermain work begins on Colton Street, cat-ion media exchange at water treatment plants continue, Sewer SCADA system work wraps up, park improvements installed at Prestwick and Beecher Park.

Year-by-year summary, FY 23 projections

General Fund

Surplus (Deficit)	(\$1,163,985)
Fund Balance	29%

Notes

- 1) Undetermined merit increases for staff

Water Fund

Surplus (Deficit)	(\$341,488)
Fund Balance	18%

Notes

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

Sewer Fund

Surplus (Deficit)	\$202,466
Fund Balance	32%

Notes

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

Aggregate Budget

Surplus (Deficit)	(\$1,144,181)
Fund Balance	\$4,479,765

Notes

- 1) Fund balance in the General and Water Funds continue to decline. Sewer Fund has a moderate surplus. Countryside TIF turns a solid surplus, as a full year of new construction increment hits the property tax rolls. TIF's begin to level off, but accumulated deficit position of TIF funds continues to put a strain on the General Fund. Aggregate cash flow could be tight at times in FY 23, before easing over the course of FY 24.

Capital Projects List

Road to Better Roads, pavement striping, sidewalk replacements, north central water tower repainting, Well #4 rehab occurs, watermain work completed on Colton Street, Main Street watermain improvements begin, SSES rehab program begins, cat-ion media exchange completed.

Year-by-year summary, FY 24 and FY 25 projections

General Fund	FY 24	FY 25
Surplus (Deficit)	(\$1,117,676)	(\$1,408,254)
Fund Balance	23%	15%

Notes

- 1) Undetermined merit increases for staff

Water Fund		
Surplus (Deficit)	\$1,208,034	\$1,392,895
Fund Balance	54%	89%

Notes

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

Sewer Fund		
Surplus (Deficit)	\$526,919	\$351,423
Fund Balance	56%	65%

Notes

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

Aggregate Budget		
Surplus (Deficit)	\$714,087	\$458,623
Fund Balance	\$5,193,852	\$5,652,475

Notes

- 1) Fund balance in the General Fund continues to decline. Water and Sewer Funds rebound sharply with strong surpluses. TIF Funds continue to generate a net surplus, but accumulated deficit position of TIF Funds continues to put a strain on the General Fund. Aggregate cash flow position improved from FY 23.

Capital Projects List

Road to Better Roads, pavement striping, sidewalk replacements, Route 47 north roadway project slated to begin (includes roadway improvements in Bristol Bay subdivision, land acquisition related to regional water supply issues, complete water improvements on Main, Morgan and East Fox Streets, SSES rehab program continues, 202 River Road sanitary work finishes.

Items to note – big picture

Items to note - City Council goals

The City Council goals from the Fall 2019 meeting are attached as a reference. This budget proposal contains a significant amount of new capital to address these goals, as outlined by the Mayor after the goal setting session. Of note, the five-year budget has new funding for:

- 1) \$475,000 for implementation of an ERP system in FY 21 and FY 22 (Goal 1)
- 2) \$60,000 for space needs analysis for a PW and Police facility (Goal 2)
- 3) \$125,000 for sidewalks (Goal 4)
- 4) \$150,000 for police vehicles (Goal 6a)
- 5) \$400,000 for Public Works vehicles and equipment (Goal 6a)
- 6) \$80,000 for contingencies in all departments (Goal 6b)
- 7) \$155,000 for Parks Dept vehicles and equipment (Goal 6a)
- 8) \$145,000 for Playground replacement (Goal 13)

Additionally, the Road to Better Roads project budgets in each of the MFT, Water, and City-Wide funds has increased from last year's budget proposals. Further, there are various budget proposals (continuing or slightly modified) for water planning (Goal 5), and the Metra extension (Goal 10). Additionally, proposals for goals that do not impact the budget can be discussed by committees throughout 2020.

Items to note – LGDF cuts and referendum

The Governor's budget address for the state fiscal year beginning July 1, 2020 proposes to sweep an additional 5% of LGDF until the November general election, when Illinois residents will be voting on a graduated income tax proposal. The Governor's proposal, although not yet vetted by the legislature, is to sweep that 5% of LGDF permanently if the graduated income tax referendum fails or to return that money plus another ~7.5% of LGDF if the graduated income tax referendum is approved. For Yorkville, this is a potential annual swing of around \$250,000 annually. For purposes of conservative budgeting, we have assumed the graduated income tax referendum will fail. If the graduated income tax referendum is approved, we will revisit the budget.

Items to note – unplanned revenues

The budget proposal's first unplanned revenue relates to sales taxes. In July 2018, the Supreme Court ruled on a case called *South Dakota v. Wayfair*, which significantly changed the rules of origin-based sales taxes in the country and how online sales taxes are collected. As a result of this ruling, the Illinois legislature changed their state-level sales tax methodology to make more online retailers responsible for collecting sales taxes from online purchases (prior to, individual residents were responsible to self-report online purchases and remit use tax), to make locally imposed sales taxes, like the City's non-home rule sales tax, applicable to online purchases (currently not imposed on any online purchases), and to change the methodology from most online purchases from state level (City gets a per capita cut of online sales thru use taxes) to destination based (City gets online sales taxes from Yorkville residents' online purchases). These changes are being implemented in phases, with one modest phase having occurred January 1, 2020, another modest phase occurring July 1, 2020, and a major phase occurring January 1, 2021. The IML has phrased some of these changes as resulting in "significant increases" in sales taxes for municipalities – however, no one has been able to come up with City-specific estimates (sales tax FAQ attached). Staff has outlined some rudimentary figures based on our sales tax figures in the small picture section of the budget, but the end result for this budget proposal is that we assume only a linear 2% growth rate in sales taxes within a five year budget. We propose to revisit this figure in April 2021, when the January 2021 consumer sales tax report is released to the City.

The budget proposal's second unplanned revenue relates to cannabis sales taxes. While the City does not have a cannabis dispensary planned at a specific location, nor has any cannabis dispensary operator applied for a Yorkville-specific site location at the state level, we think there is a good chance that a Yorkville specific cannabis dispensary could be sited in the next five years. Between the normal sales tax, the City's non-home rule sales tax, and the City's cannabis sales taxes, the annual revenue from a dispensary could be north of \$400,000 annually. In fact, North Aurora, which is home to one of the first dispensaries in the region, expects their annual sales taxes to increase by more than \$600,000 in the upcoming year. None of that revenue is planned in the five-year budget proposal. If a dispensary is ever sited in Yorkville, we would revisit the budget after approvals.

The budget proposal's third unplanned revenue relates to the state capital bill. There are several state level taxes and proposals (motor fuel taxes, cannabis revenue, casino proposals, etc.) that could be implemented that will result in a more traditional capital budget package in the upcoming year. The state has indicated that they would sell a large bond to have funds for supplemental MFT appropriations, similar to what was done after the 2009 state capital bill. During the 2009 era, the City received \$70,000 increments for several years in a row. We expect that the current disbursements would be for larger amounts and more frequent. For conservative budgeting purposes we have assumed only \$5,000 in revenue for FY 21 and only \$70,000 increments in FY 22 and beyond. We will revisit this revenue source after the state firms up the capital bond.

Items to note – Parks and Recreation 15% fund balance

Since the early 2000s, the City has had a separate bank account for the Parks and Recreation operating fund (Fund 79). Because the Parks and Recreation department paid its bills directly, using separate checks, their bank account was required to have a cash reserve in order to prevent checks from bouncing. In 2015, City staff pegged the amount of cash reserves needed in the bank account to prevent cash flow issues at around 15% and pegged the entire Parks and Recreation budget at that reserve amount. In other words, no matter how well or poor the Parks and Recreation budget does in one year, the General Fund transfer into the Parks and Recreation budget is calibrated the following year to keep the fund balance at exactly 15%. Prior to this decision, the Parks and Recreation was given a set amount of funding via a General Fund transfer every year; when the Parks and Recreation budget was in surplus at the end of the year, the surplus amount was rolled into their fund balance for future use, and the opposite occurred when the budget was in deficit.

This 15% fund balance target no longer serves any real purpose. While the City tracks this fund balance and shows it in the audit, it has historically not been referenced formally or informally as part of the General Fund reserves – meaning, the City has never claimed to have \$4,000,000 in General Fund reserves plus \$200,000 in Parks and Recreation reserves for a total reserve of \$4.2m. Along these lines, the City does not need to have a separate bank account for Parks and Recreation – in fact, the City consolidated all Park & Recreation check writing activities back in 2015, whereby all Parks & Recreation checks are written on City check stock and then reimbursed via ACH transfer from the Parks & Recreation bank account to the City's bank account. The proposal as shown later in the memo in the expenditure line item in the General Fund for a transfer to the Parks and Recreation Fund, and in the revenue line-item in the Parks and Recreation Fund for a transfer from the General Fund, is to liquidate this 15% fund balance and use it on one-time capital expenditures throughout the budget. This results in the General Fund transfer to the Parks and Recreation Fund decreasing substantially in FY 21, the Parks and Recreation fund running a deficit in FY 21, and then running the fund balance at 0% future budget years. This is the same concept as all the departments in the General Fund (none have their own separate fund balance). By liquidating this fund balance, we free up around \$340,000 for new parks vehicles, new police vehicles, parks equipment, and road funding in FY 21. Doing so will not impact the general fund reserves, nor will it pose a cashflow issue for the Parks and Recreation fund. We would simply close the bank account and consolidate the funds into the City's main bank account.

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 almost \$7.0 million (thru FYE 19) between pavement, water, and sewer projects. In summer 2020, we are proposing over \$1.7 million in Road to Better Roads projects.

Out of our annual Road to Better Roads budget, ~\$1.1 million is allocated to pavement improvements. As has been our past practice, in FY 21, construction expenditures will be coded out of the MFT fund (~\$782,000) and City-wide capital (~\$215,000), with engineering costs (\$97,500) budgeted in the City-Wide Capital Fund. The annual funding target for road replacement is north of \$2,000,000, and the City will make progress towards that funding goal with the additional Motor Fuel Taxes from the State capital bill and a retirement of debt service from historical in-town road program. Still, the City will have to look at a long-term funding plan for this project in the future.

Items to note – Countryside TIF

In last year’s budget proposal, we showed the Countryside TIF fund balance at a negative \$430,000 in FY 24, which assumed successful completion of the Holiday Inn Express and Opal Banquets and some conservative estimates of the building containing Flight Bottle Shoppe and Burnt Barrel, and the multi-tenant building at the east end of the property. All those buildings except the Opal have been completed, and property taxes were greater than debt service payments (as expected in FY 19 and FY 20). However, the property owner of the NCG Theater property secured a significant property assessment reduction in FY 20, which will put the five-year budget proposal in this fund and the long-term sustainability of the TIF in question. In FY 24, we now show a fund balance deficit of \$855,000 and cannot say with certainty that the fund will not end in with negative equity in FY 30. However, we have conservatively estimated property taxes for FY 25 and beyond through modest growth assumptions and have not budgeted for development of the last vacant out lot in Kendall Crossing.

Items to note – Public Works vehicle purchases

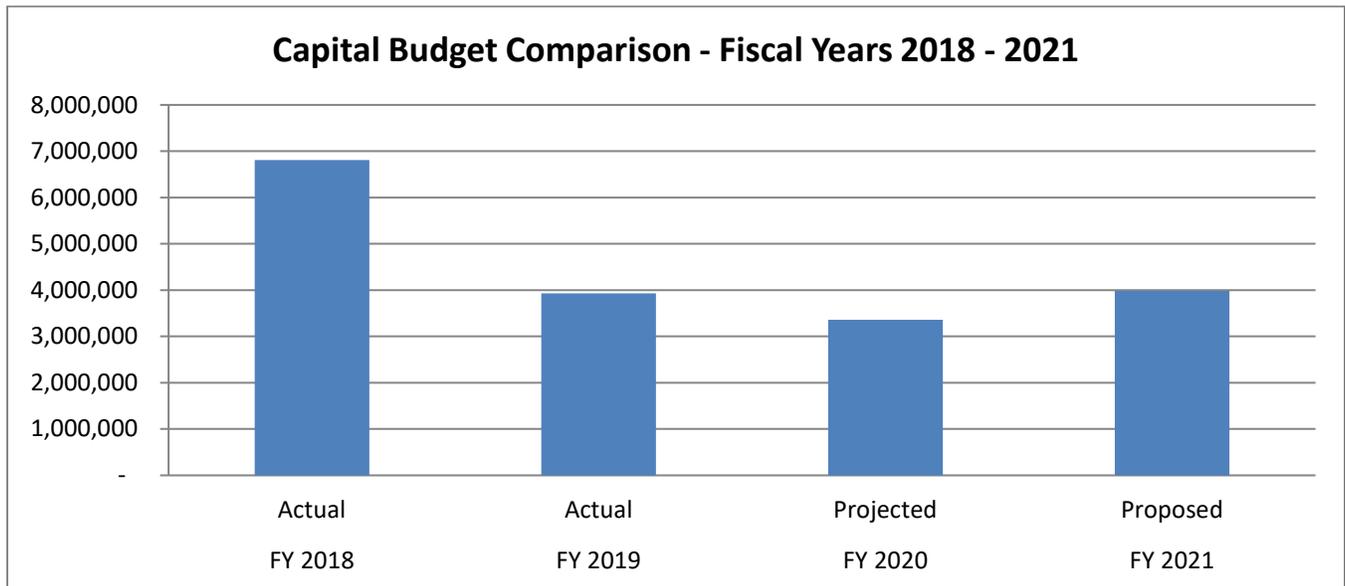
In Fall 2019, the City Council authorized the purchase of a new large dump truck, which was the first new truck since the recession. Concurrent with that purchase, the City Council authorized the rehab of two large trucks in the fleet. This puts the City's fleet of large dump trucks at 9 total: 1 new incoming (2019), 1 almost new (2016), 2 rehabbed (2006 and 2008), and 5 older trucks (2004, 2006, 2007, 2007, and 2008). The FY 20 budget was initially amended to include funding for a new dump truck chassis and the refurbishing of two existing trucks, for a total of \$200,000. The cab body for the new truck was slated to be budgeted in FY 21. Recently staff was informed that the refurbished trucks will not be ready until the Fall, but the cab body originally scheduled for FY 21 is ready now. As a result, the two vehicles will be swapped in the budget, with the new cab body being funded in FY 20 and refurbished trucks to be funded in the subsequent fiscal year.

Within this five-year budget proposal, we have an annual appropriation of \$120,000 in FY 22 and beyond. This annual appropriation can result in one new large truck every two years, or we could issue a bond and buy five new large trucks. In that scenario, the City could buy a modular type large dump truck, which would allow quick changes via a hook-lift system between a dump body, a salt spreader, and a leaf vacuum (which would significantly increase fall leaf capacity), three normal-style large dump trucks, and a bucket truck, which would allow us to replace all streetlights in town (the current bucket truck cannot replace bridge lights or any traffic signals). No specific proposal on either the list of trucks or the financing method is proposed for the budget, but staff felt it was important to identify funding in this budget proposal given the City Council's goals.

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, Route 47 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 were expected to rise again due to the Mill Road (\$3.1M) improvement project, which did not come to fruition in FY 20. The increase in FY 21 is primarily due to a large increase in road spending, sidewalk spending, equipment and vehicle purchases.



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. This project is not shown in the five-year budget proposal, but is expected to be funded sometime beyond 2025, per the City’s Capital Improvement Plan (CIP).
 - b. Cost estimate - \$474,000

- 2) 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 and five-year funding targets for each building was also completed.

- 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.

3) 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 and has spent modest amounts patching, milling, and resurfacing parts of the roadway. In the event the bridge inspection comes back unfavorable, the City would proceed forward with closing the road. With the Route 47 north expansion project funded by the State, the cost of the bridge replacement will be heavily subsidized by the state 4-10 years from now.
- b. Cost estimate - \$672,000

4) 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. The City could eliminate this project if water consumption decreases, or the City has an alternate supply source lined up.
- b. Cost estimate - \$5,075,000 for Well 6 and the Treatment Plant

5) East Alley water main and sewer main replacement (TIF)

- a. Replacement would improve fire protection and water quality. This project is not shown in the five-year budget proposal, but is expected to be funded sometime beyond 2025, per the City's Capital Improvement Plan (CIP). From a strategic perspective, this project should occur simultaneous with any redevelopment of the FS property.
- b. Cost estimate - \$672,000

6) 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)

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

There are several projects that were listed in the unfunded capital projects section of last year's budget proposal that we are funding in this year's budget proposal. First, the extension of Bristol Bay Rd to Route 47 is funded in the latter years of the budget through the \$250,000 expenditure for Route 47 north expansion. The State's funding of the Route 47 expansion means they will engineer, bid, and construct this extension for the City – the City will simply have to pay the invoice when complete. Of note, the Route 47 expansion does not cover the Bertram Drive extension to Route 47, which is longer than the Bristol Bay Rd extension. We anticipate that extension to be completed at the same time and to be funded in next year's budget proposal.

Second, the City has continued to fund major water and sewer projects throughout town. Main work near Morgan St, E Fox St, Appletree Court, and S Main estimated at more than \$1.5M and previously unfunded, is included in the five-year budget proposal with only inflationary rate increases discussed across every fund. A backup generator at the Well 7 water treatment plant scheduled for FY 20 and anticipated to cost ~\$500,000 has turned out to be much more expensive than planned. As noted in the small picture section, we plan on shelving that project and pivoting towards a more robust standby generator solution at the Beaver Street pump station (previously unfunded) which will serve the same purpose and can likely be completed for less than \$500,000.

Finally, the City has a few pre-recession era water and sewer recapture commitments that we anticipate coming due within the five-year budgets. These previously unfunded commitments can be satisfied through use of a robust fund balance in both the water and sewer funds in FY 24 and 25.

Items to note – Water fund and infrastructure fees

Water fund revenues have beat expectations the last four years, but we anticipate a shortfall in FY 20 due to usage. We budgeted a 5% year over year increase last year but did not adjust rates from the year prior. One year of water revenue shortfall does not significantly impact the budget, as the five-year budget proposal still shows significant fund balance in FY 25. However, multiple years of revenue shortfalls may necessitate a larger rate increase. In the meantime, we propose no rate or fee increases for FY 21. For FY 22 and beyond, we anticipate the discussion on rate and fee increases to occur in Summer 2020 and will be coupled with survey data on rates and fees in other towns as a comparison. As a general concept a 2% increase in rates and fees could generate around \$100,000 in funds for vehicles, equipment, and capital projects.

Items to note – IMET Loss on Investment in FY 15

In December the City received a disbursement of \$133,486, as a result of the IRS settling its priority tax claim with the Overall Receiver (i.e. law firm responsible for collection and recovery efforts). This brings the total amount of recovered proceeds to \$177,925(56%). IMET has informed the City that as of January 23, 2020 the Overall Receiver had cash balances on hand of \$2.376M, and expects that a further distribution will take as the Overall Receivership Estate is wound down.

Items to note- Building Inspection Load

In the FY 20 budget proposal, outsourced inspection costs had increased dramatically between FY 19 and FY 20. With a modest slowdown in new housing starts, less inspections overall, and the training of Gina Hastings, Property Maintenance Inspector to do some building inspections, the outsourced inspection line-item is expected to be under budget for FY 20 and we propose to reduce the budget amount further in the FY 21 budget. The comparison to other neighboring communities regarding inspections conducted in 2019 is below. Yorkville ranked in the middle of the pack for total inspections and average inspections per day.

City or Village	Full – Time	Part Time	# Insp 2019	Avg per/Inspector	Avg Inspections Per Day/Per Inspector	Outsourced Inspections	Inspections Requiring IL Plumb License
Oswego	5	0	10,871	2173	8.3	5	744
Montgomery	2	0	1,712	714.5	2.75	283	283
Kendall County	1	0	1,210	1,102	4.24	108	103
Sugar Grove	1	1	1,495	996	3.83	0	23.9
Yorkville	2	0	5,034	1,334 PR 2,165 BC 44 GH	5.13 PR 8.33 BC 0.17 GH	1491 Consultant	769
Plainfield	4	0	10,405	2601	10	0	3,238

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 09, our engineering department had 5 employees and the cost of the department was \$618,640 (adjusted for inflation).
- 2) In FY 19, our outsourced costs were \$420,275
 - a. \$242,438 for routine engineering
 - b. \$177,837 for subdivision inspections

On a related note, EEI billed out about \$270,000 last year to developers that was reimbursed to the City, and an additional \$414,095 in gross project expenses for capital projects (net \$273,875) that the City would not have been able to complete with in-house staff.

Items to note – Sewer Fund

The FY 20 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. A similar concept has been carried over into the FY 21 budget proposal; with fund balance projected to decline to ~27%, before rebounding in FY 23 and ultimately reaching 65% by FY 25.

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).

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. In the third year of the position, the Purchasing Manager has been tasked with procurement code modernization in both towns and has centralized RFQ/RFP drafting and administration. 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 was upgraded one notch from AA- to AA, by Fitch Ratings this past July. Standard & Poor's has rated the City's debt at AA since 2016; with both rating agencies presenting a stable outlook. 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 its bond 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.

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. Nonetheless, last November the City was able to refinance a loan it had taken out in 2008 for the acquisition of the 185 Wolf Street building. This new loan reduced the rate of interest by over 2%, from 5.83% to 3.60%; and will save the City approximately \$63,000 over the next nine years.

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 three years (FY 19 thru 21) 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 relatively 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 fourth 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. Informal discussions with individuals on the Kendall County Board and the School Board have occurred throughout the past year, and we anticipate formal discussions coming back online in the next few months. 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 successful in finding a buyer for the old jail (Downtown TIF 2) in Summer 2019. The purchase and TIF agreement took months to negotiate and took up a large amount of staff time. The environmental and roof issues on the building were remedied in Fall 2019, and the property is expected to continue construction in 2020.

The City has struck out with grants for landscaping on courthouse hill, and the City Council has been opposed to funding a downtown façade improvement program, so both initiatives have been shelved as of Spring 2020. No further projects are proposed in the five-year budget. 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.

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 21 levy amount will decrease by about 1%, 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 22 and FY 25, we project increases of around 2% per annum, which is the equivalent to a modest levy increase of “new construction only” and more money to the police pension line-item every year. As a reminder, 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 increasing by ~\$147,000 in FY 20, the actuarial determined contribution will increase again by \$119,120 (10.7%) in FY 21. This is due to several factors including: a shortening amortization period, as each year we get closer to 2040; normal costs continue to increase; changes in actuarial assumptions pertaining to mortality; and retirement and termination rates based on the most recent experience study conducted by the Illinois Department of Insurance. On a positive note, the percent funded has increased from 45.6% at the end of FY 2018 to 47.1% at the end of FY 19, an increase of 11.8%. Fund assets increased by 14.5% as a direct result of increased contributions and positive investment returns. The investment return for FY 19 was 8.02% (money-weighted rate of return was 7.56%), which exceeded the assumed rate of return (7.0%) and last year’s actual return of 5.46%. In addition, the Fund achieved an important milestone in the Fall of 2018, as total Pension Fund assets exceeded \$10 million. This is significant because, pursuant to State Statute, the Fund was able to reallocate the percentage of assets invested in equities to 65% of the total portfolio (45% was the previous statutory limit for funds under \$10 million). This reallocation of resources into equities, in conjunction with positive market timing, yielded positive results for the Fund in FY 19; as the equity side of the portfolio yielded a net return of 11.4%. In general, although 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 continuing to maximize its investment returns in future fiscal periods. FY 21 will represent the seventh 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
- R4) Non-Home Rule Sales Tax 01-000-40-00-4035
- a. After increasing by about 2.3% last year, sales tax is currently estimated to increase by 4 to 5% in FY 20. We are projecting annual sales tax growth at 2% going forward, however this matter will be revisited soon as online sales tax changes as a result of US Supreme Court rulings and state legislation are likely to result in an increase in sales tax revenues in FY 22 and FY 23, as referenced in the Items to Note section above. The first online sales tax change is scheduled to take place in July 1, 2020, and will result in modest, but unquantified,

increases in sales tax revenues. The second online sales tax change is scheduled to take place in January 1, 2021, and will result in significant revenue increases, as more purchases will be subject to sales tax collection *and* most online purchases by Yorkville residents will be subject to the City's locally imposed 1% non-home rule sales tax. Accurate estimates for revenue increases are highly speculative, as the general amount online purchases of Yorkville residents vs. physical purchases made in Yorkville by anyone. Variables included in the discussion are: nationally, online sales seem to represent a 10 to 15% total share of all purchases made; online sales are growing at a rate of 10 to 15% percent per year, which is 3 to 4x the growth rate of in-person purchases; younger people shop online more often than older people; the population of Yorkville is younger than the state and national population. The change in the municipal sales tax in FY 22 or FY 23 could be north of \$100,000 annually, and the non-home rule sales tax impact could be above \$300,000. Rather than try to write these extremely rudimentary estimates into the budget, we propose to assume no change in sales tax and to revisit this revenue stream in Fall 2020 and Spring 2021 after sales tax figures are known.

- R5) Electric Utility Tax 01-000-40-00-4040
- R6) Natural Gas Utility Tax 01-000-40-00-4041
 - a. These revenue line-item represents the City's locally imposed tax on electricity usage and natural gas usages, respectively. Both amounts are variable based on total usage which means this line-item is dependent upon seasonal weather patterns. For budgeting purposes, we have projected these amounts to be flat over the entire budget proposal.
- R7) Excise Tax 01-000-40-00-4043
 - a. This line-item was formerly called the Telecommunications Tax and represents a 5% tax on landline and cell phone usage. The amounts in this line-item have fallen in recent years, matching the decline in overall land-line phone usage. Of note, the tax in this line-item only applies to the phone portion of a cell phone bill, and not the data portion.
- R8) Cable Franchise Fees 01-000-40-00-4045
 - a. This line-item represents franchise fees received from Comcast, AT&T and Metronet. Total revenues are projected to be flat due to overall growth in new homes offset by a trend away from video services.
- R9) Hotel Tax 01-000-40-00-4050
 - a. Hotel tax revenues have been holding steady 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. We have assumed no increase in total revenues, even with the opening of the Holiday Inn Express in December 2019, but this amount will be revisited after several months of hotel tax reports.
- R10) 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 14 establishments throughout the City.

- R11) 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 22. At that point, the rebate drops to 50% thru February of 2024.
- R12) 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.
- R13) 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.
- R14) 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.
- R15) 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.
- R16) State Income Tax 01-000-41-00-4100
a. Income tax is expected to finish FY 20 around \$2.04M, which is a 3.7% increase over FY 19 amounts. The IML per capita projection for FY 21 is \$105, which is lower than the FY 20 estimate of \$107. The reduction in the base estimates is primarily due to a spike of one-time state revenues observed in FY 20. While the IML recognizes that the state’s economic climate could devolve, the FY 20 observed figures have been better than expected. On top of those base level estimates described above, the Governor’s budget address for the state fiscal year beginning July 1 proposes to sweep an additional 5% of LGDF until the November general election, when Illinois residents will be voting on a graduated income tax proposal. The Governor’s proposal, although not yet vetted by the legislature, is to sweep that 5% of LGDF permanently if the graduated income tax referendum fails or to return that money plus another ~7.5% of LGDF if the graduated income tax referendum is approved. For Yorkville, this is a potential annual swing of around \$250,000 annually. For purposes of conservative budgeting, we have assumed the graduated income tax referendum will fail. Further complicating this estimate, the 2020 decennial census should be complete by the end of

calendar year 2020, and we expect to receive updated population estimates by mid-2021; thus, we are estimating a bump in revenues in FY 22 and a 2% annual growth rate thereafter.

- R17) Local Use Tax 01-000-41-00-4105
a. Use tax is currently on pace to increase 10% between FY 19 and FY 20. Much of this is driven by the additional proceeds generated from on-line sales (because of the Supreme Court decision in the Wayfair v. South Dakota case). Some of this increase will be rolled back after January 1, 2021 when some online sales taxes collected as use tax will be reclassified by the state as municipal sales taxes. The IML is projecting \$35 per capita for FY 21 and this amount does not consider any decrease from the online sales tax switch on January 1, 2021. Since this tax is currently and will be based on our population, we also assume a bump in revenues in FY 22 from the decennial census and a 3% growth thereafter.
- R18) Cannabis Excise Tax 01-000-41-00-4106
a. This line-item represents an 8% share of the State’s cannabis taxes, which must be used to fund crime prevention programs, training, and drug interdiction efforts.
- R19) Building Permits 01-000-42-00-4210
a. Revenue figures within this line-item are budgeted at \$400,000 and \$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 would 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.
- R20) Garbage Surcharge 01-000-44-00-4400
a. This line-item represents all revenue the City receives from residents for garbage services. 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. The City’s current garbage contract runs through FY 22.
- R21) 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.
- R22) 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 First National, Illinois Funds, Illinois Trust and Associated Bank. Despite declining interest rates, investment earnings are expected to increase by over 30% in comparison to last fiscal year due to more cash being available for investment within the General Fund, as a direct result of increased fund balance.
- R23) 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.

- R24) Reimbursement – Cable Consortium 01-000-46-00-4685
- a. The City Council will review an agenda item to withdraw from the cable consortium at the March 10th City Council meeting. This agenda item is being done due to budget considerations and the fact that North Aurora recently withdrew from the consortium, leaving only Yorkville, Plano, and Sandwich. If the City processes withdrawal from the consortium in March, the reimbursement amount will be far less than the amount shown in the FY 21 column. For purposes of conservative budgeting, we have shown the financial impact of the cable consortium withdrawal beginning in FY 22 (i.e. no impact in FY 21).
- R25) 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 20. 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 five fiscal years the credit card revenue sharing program has generated over \$75,000.
- 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 22 through FY 25.
- E2) Health Insurance – All Departments Multiple #'s
- a. For FY 21, we are pleased to announce that health and dental insurance rates will decrease by 5% and 10%, respectively, 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. For FY 22 thru FY 25, 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 increased by 23% in 2020, from 9.06% to 11.17%, due primarily to negative stock market returns in 2018. As a result, IMRF related expenditures have increased in all departments. While the IMRF fund is very well funded compared to other State-wide pension systems, we are budgeting conservative increases in the employer contribution rates each year for FY 21 through FY 25 IMRF rates are expected to go down in 2021 due to strong returns in the stock market throughout 2019. The preliminary 2021 rate will be available this April and staff will revise projections accordingly in the subsequent budget year.
- E4) Tuition Reimbursement – All Departments Multiple #'s
- a. Per the City’s tuition reimbursement policy, any approved degree programs are shown in the appropriate departmental budget. Currently, Deputy Chief Pfizenmaier and Sergeant Stroup (Police Department) are both enrolled in bachelor’s degree programs at University of Arizona (online) and Aurora University. Officer Goldsmith (Police Department) is pursuing his master’s degree at Aurora University.

- E5) Training and Travel – All Departments Multiple #'s
- a. The same training and conference levels are proposed as last year. Department heads have been asked to budget for attendance at one national level or state conference per year to keep up to date with the latest trends in management and government. Increases in individual line-items reflect this request of the department heads.
- 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. You may also notice some rather sharp increases in the telecommunication line item in some departments. Staff was recently informed that the State is now requiring Call One to apply several State telecommunication taxes. Staff is currently reviewing the situation and looking for alternatives.
- 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 this or 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 processing and credit card fees, bank fees, police pension and OPEB actuarial fees, and the annual accounting software maintenance agreement.
 - d. Police – Expenses for onsite shredding, CAPERS annual fee, LEADS on-line, Live Scan, Pace scheduler and WatchGuard. To replace Lexipol department officials will be implementing Power DMS, a policy and procedure management system. The cost for this program is significantly less than Lexipol.
 - e. Community Development – Access to iWorQ (code enforcement and permit management software), consultant work related to the subdivision control ordinance (UDO), annual fees for ESRI GIS and Adobe Professional, and expenses for the minute taker.
 - f. Street Operations – copier charges, parkway tree trimming, annual cloud storage fees for solar speed signs and CDL license renewal.
 - g. Water Operations – Electronic meter reading services, utility billing processing and credit card fees, emergency leak detection, and BSI backflow monitoring.
 - h. Sewer Operations – Sewer cleaning, alarm monitoring, utility billing processing and credit card 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 – Mayor 01-110-50-00-5001
- E9) Salaries – Liquor Commissioner 01-110-50-00-5002
- E10) Salaries – Alderman 01-110-50-00-5005
 - a. These line-items assume the elected official’s salary proposal as discussed at the February 2020 Administration Committee meeting are approved by the City Council at some point before August 2020. The current proposal assumes no change in elected officials’ salaries until May 2023.

- E11) Codification 01-110-54-00-5451
 - a. The City’s current codifier was purchased by a larger company in 2020. The City must either move its codification services to the larger company or choose a different vendor. Either of those options are likely to result in an increase in codification costs to the City.

- E12) 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.

- E13) Office Supplies (Administration) 01-110-56-00-5610
 - a. The City Hall Conference Room tables and chairs are passed their useful life span and are falling apart. The increase in this line item is to fund new tables and chairs for this room only.

- E14) Auditing Services (Finance) 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.

- E15) Professional Services (Finance) 01-120-54-00-5462
 - a. The increase in FY 21 is due to the City’s anticipated implementation of a new ERP.

- E16) Salaries – Police Officers 01-210-50-00-5008
- E17) Salaries – Police Chief and Deputies 01-210-50-00-5011
- E18) Salaries – Sergeants 01-210-50-00-5012

a. The City currently has 32 sworn officers budgeted in FY 21, which is the same amount of sworn officers that the City had in FY 20. While the City Council had approved a five-year budget that brought the number of sworn officers up to 37 by FY 24, Mayor Purcell and Chief Jensen have recommended we leave the sworn officer count at 32 in FY 21. Further, the staff recommendation is to hire a new Commander position in FY 22, bringing our sworn officer staffing up to 33. The commander position would be between a Sergeant and a Deputy Chief on the pay scale. We have included a regional staffing analysis for your use:

Municipality	Population*	Total Full-Time Officers	Officers per 1,000
Batavia	26,425	41	1.55
Carpentersville	38,380	59	1.46
East Dundee	3,239	13	3.70
Elburn	5,782	10	1.38
Elgin	112,767	184	1.63
Geneva	21,941	37	1.64
North Aurora	17,542	30	1.60
Sleepy Hollow	3,333	7	2.10
St. Charles	32,780	57	1.68
Sugar Grove	9,830	11	1.12
West Chicago	27,219	43	1.69
West Dundee	7,365	21	2.72
Average	25,550	43	1.94
Midwest (10,000-24,999)**	6,761,176	11,494	1.70
National (10,000-25,000)**	25,660,537	58,891	2.30
Yorkville (FY 20)	19,022	31	1.63

*Based off 2016 U.S. Census population estimate

** Only agencies that participate in FBI Uniform Crime Reporting

- E19) Police Commission 01-210-54-00-5411
 - a. Sergeant testing will occur in FY 21 and 24. Patrol officer testing will occur in FY 21, 23, and 25.
- E20) 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.

- E21) Inspections 01-220-54-00-5459
a. A relative decrease in permits in FY 20 has resulted in less outsourced inspection costs. These costs will continue to be monitored throughout the construction season for opportunities to move these services in-house.
- E22) Professional Services 01-220-54-00-5462
a. The FY 21 column for this line-item contains the remainder of the UDO project, which was authorized by City Council in February 2019.
- E23) Vehicle Maintenance Services 01-220-54-00-5490
a. Prior to FY 21, all vehicle maintenance costs for Community Development vehicles were coded out of the Streets budget. Since the Community Development Department has bought a few of their own vehicles, we propose to code the maintenance costs out of the proper budget.
- E24) Salaries – Streets 01-410-50-00-5010
a. A new public works position has been budgeted in the Streets department for FY 21, with a prorated start date of August 1st. This new position would either be supervisory or administrative in nature; or these funds could be reallocated to the Administrative Services department for a potential shared services position with a nearby municipality related to building maintenance.
- E25) 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.
- E26) Mosquito Control 01-410-54-00-5455
a. The line-item expense for mosquito control represents treatment of storm sewer inlets only.
- E27) Salt and Calcium Chloride 01-410-56-00-5618
a. For ease of administration and due to an increase in MFT funds, we are coding salt out of the MFT Fund going forward. A mild winter season has caused us to use less salt than average, but prices received during the 2019 bid were higher than historical averages.
- E28) Operating Supplies 01-410-56-00-5620
a. This line item decreases in FY 21 because we have moved all expenditures related to street lights into the City-Wide Capital Fund.
- E29) Vehicle Maintenance Supplies 01-410-56-00-5628
a. This line-item is increasing between FY 20 and FY 21 due to the proposed purchase of hydraulic brine pumps. These pumps will cost ~\$12,000 and will allow us to apply brine at higher rates and with more control than the current electric pumps.

- E30) 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. Currently, we have 753 senior accounts and 37 circuit breaker senior programs.
- E31) 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 25.
- E32) IDOR Administration Fee 01-640-54-00-5423
a. This line-item represents the amount of the City’s sales locally imposed sales taxes that are being swept by the State of Illinois.
- E33) GC Housing Rental Assistance Program 01-640-54-00-5427
a. This line-item represents the City’s cost to run the housing assistance program for the GC Housing development, as approved in Ordinance 2016-21. The estimated maximum annual liability for this program is \$12,000, and the actual numbers 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 21.
- E34) 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 and the last rebate will occur in FY 22. The \$14,375 in this line-item represents the maximum amount that the City would rebate annually.
- E35) 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 25.
- E36) 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 22. All further proceeds will be rebated at 50%.

- E37) 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 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. On top of the base cost estimates, we are proposing to purchase an e-citation module for our KenCom New World computer system. This will cut down on report entry times for officers, will allow us to run reports/analysis with less effort, and will allow our Community Development staff to utilize the system for some of the property maintenance and zoning violation tickets.
- E38) Information Technology Services 01-640-54-00-5450
- a. This line-item covers our base level IT contract, some annual special projects, all Microsoft Office licensing, and various other licenses for network components. This line-item also includes the purchase and implementation of a full ERP in FY 21 and FY 22. The General Fund and this line-item are expected to absorb about 70% of the cost of the ERP, and the remaining costs have been apportioned out to the other funds.
- E39) Professional Services 01-640-54-00-5462
- a. The cost of the lobbyist contract, currently shared with Oswego and Montgomery, is proposed to be paid out of the Water Fund starting in FY 21, as most of the work is expected to occur on water projects. However, we propose to add a federal lobbyist for both Metra and water issues, propose to split the cost of the federal lobbyist with regional partners, and split the Yorkville share of those costs between the General Fund and the Water Fund.
- E40) 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.
- E41) 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 \$160,000.
- E42) 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.

- E43) 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.
- E44) 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.
- E45) Contingency 01-640-70-00-7799
a. This line-item represents the Mayor's request to identify funding for various unplanned expenditures throughout the year. At time of budget, no specific projects or purchases are planned for this line-item.
- E46) 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 and will be retired in FY 23. The property taxes on the 2014B bond were completely abated in the 2017 tax levy cycle (FY 19 budget).
- E47) 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.
- E48) 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. The decrease in FY 21 is due to the City's liquidation of the Parks and Recreation fund balance, as described above.
- E49) 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 (11)

- R1) Property Taxes 11-000-40-00-4000
 - a. The FY 21 revenue figure of \$16,034 reflects a ~\$73 per home per year tax amount, which was the tax levy ordinance approved by City Council in December 2019. Because of the proposed sealcoating and trail maintenance discussed below, the property taxes will need to be roughly \$92 in FY 22 and will need to be increased around \$20 per year through FY 25. This spending plan and revenue projection will be reviewed by the City Council during the 2020 tax levy discussion. Of note, the long-term debt on past projects and the negative fund equity will not be cleared until FY 25.

- E1) Professional Services 11-111-54-00-5462
 - a. This line-item reflects half of the HOA management contract with Baum Property Management that was approved by the City Council for the Sunflower Estates and Fox Hill subdivision. This contract expires in April 2020 and will be revisited by City Council in March/April.

- E2) Outside Repair and Maintenance 11-111-54-00-5417
 - a. The FY 21 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. The FY 22 column contains money for crack sealing and sealcoating the trails in the subdivision. We propose to do this project through a modest deficit spend in FY 22, with repayment coming from property taxes expected in FY 23-25.

Sunflower SSA (12)

- R1) Property Taxes 12-000-40-00-4000
 - a. The FY 21 revenue figures reflect the \$17 levy per home that was discussed by the City Council during the levy approved in December 2019. Because of the proposed tree trimming in the subdivision, the FY 22 levy is roughly \$194 per home, and the levy will need to be increased around \$20 per year for each year until FY 25. Of note, the long-term debt on past projects and the negative fund equity is not projected to be cleared until FY 25.

- E1) Pond Maintenance 12-112-54-00-5416
 - a. In FY 21 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. This contract expires in April 2020 and will be revisited by City Council in March/April.

- 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. Also, a new proposal for tree trimming and maintenance is shown in the FY 21 column for \$5,000. This amount and project repeats annually and will generally include all trees in common areas of the subdivision and will allow us to replace trees as needed.

Motor Fuel Tax Fund (15)

- R1) Motor Fuel Tax 15-000-41-00-4112
- a. The FY 20 revenue figures reflect the City’s share of the state’s motor fuel tax increase as part of the 2019 Illinois budget. The City is receiving roughly 65% more motor fuel taxes than FY 19. We have projected this amount to continue, as the state’s motor fuel tax change included an inflationary increase each year, along with a bump from the decennial census.
- R2) MFT High Growth 15-000-41-00-4113
- R3) Rebuild Illinois 15-000-41-00-4115
- a. The MFT High Growth line item represented a supplemental MFT appropriation that was created soon after the State’s 2009 capital bill. With the passage of the 2019 capital plan, the state has decreased high growth funding by 75% but plans on issuing new capital bonds in 2020/2021; the proceeds of which will be disseminated to local governments as a supplemental MFT appropriation (i.e. Rebuild Illinois) similar to the Illinois Jobs Now program from the last decade. The actual bond issuance and revenue figures are dependent on a number of legislative packages that are still not finalized, and so we have conservatively estimated the figures for FY 21 and beyond.
- E2) Salt 15-155-56-00-5618
- a. Staff proposes to fund all salt purchases for FY 21 out of the MFT fund. In FY 20, no salt expenditures were planned out of the MFT fund, but the unexpected increase in the price of salt in Fall 2019 resulted in the overage being covered by the MFT fund.
- E3) 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, FY 18, and FY 19 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.

- E4) Road to Better Roads 15-155-60-00-6004
 a. In the FY 20 budget proposal, staff proposes to again code all 2020 planned Road to Better Roads in the MFT fund as it easier to complete paperwork for pavement projects than other Public Works operational line-items. The increase is due to the increase in the motor fuel tax revenue line-item above.

City-Wide Capital Fund (23)

- E1) Sidewalk Replacement Program 23-230-60-00-6041
 a. This line item contains a City-wide sidewalk replacement program, per City Council goal and mayoral initiative. Sidewalks can be chosen on a worst-first basis, as there is no value advantage to a replacing a sidewalk at certain times in its lifespan. Specific areas of town for sidewalk replacements in 2020 have not yet been chosen.
- E2) 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.
- E3) 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 21. The funds budgeted are based on the IDOT approved bids but do not consider any possible change orders.
- E4) 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 and grant funding.
- E5) Principal Payment 23-230-81-00-8000
 E6) 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 (25)

- 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) Vehicles 25-205-60-00-6070
a. This line-item currently covers two police SUVs planned for replacement in FY 21, 22, 24 and 25, and three police SUVs in FY 23.
- E2) Equipment (Public Works) 25-215-60-00-6060
a. This line-item includes plows and lights for two vehicles being purchased in the water fund, a new bobcat replacement program, and a couple stand-behind mowers for various facility and right-of-way mowing throughout the year.
- E3) Vehicles (Public Works) 25-215-60-00-6070
a. This line-item includes the payment for the refurbishment of two current plow trucks (authorized by City Council in Fall 2019). The FY 22 through FY 25 annual amounts represent the purchase of either half of a large truck, or the debt service payment on a purchase of multiple vehicles as described in the items to note section above.
- E4) Principal Payment (PW 185 Wolf Street bldg.) 25-215-92-00-8000
E5) 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.
- E6) Park Improvements 25-225-60-00-6010
a. This line-item represents park improvements to the Grande Reserve parks and the Raintree Village park sites, the latter as dictated in the Raintree Village annexation agreement amendment approved by City Council in 2019.
- E7) Beecher Center Park 25-225-60-00-6013
a. A full Beecher Center playground replacement is scheduled for FY 21 and FY 22. This playground was proposed to be wrapped into the greater OSLAD grant project, but the City's OSLAD grant application was not successful. Staff anticipates purchasing the playground in FY 21 and installing it in FY 22. Any remaining funds from the playground replacement will be dedicated to Price and/or Purcell Park playground repairs.
- E8) Buildings and Structures (Parks) 25-225-60-00-6020
a. The amount in the FY 21 column for this line-item includes funds for the Riverfront Park boat launch project. The state permit for the project has been received, but due to receiving the permit in the winter months, this project will be completed in FY 21.
- E9) Vehicles (Parks Capital) 25-225-60-00-6070
a. This line-item represents a combination of Parks vehicles or equipment, with exact purchases to be determined. This amount is a mayoral initiative.

Debt Service Fund (42)

- 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 21 represents the fourth straight year the City has fully abated the property taxes. This debt will be fully retired in FY 23.

Water Fund (51)

- 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 fallen below expectations for the first time since FY 16. However, the shortage is sustainable over the five-year budget after revenue projections for FY 22 and FY 25 are recalibrated. We propose no increase in water rates in FY 21 but have a 5% water revenue annual growth figure which can come from usage, City growth, and/or inflationary rate increases in future budget years.
- R2) Water Infrastructure Fees 51-000-44-00-4440
a. No change is proposed for the Water Infrastructure Fee for FY 21. It is currently set at \$8.25 per month through the end of FY 20 and will need to be reauthorized for FY 21.
- R3) Water Connection Fees 51-000-44-00-4450
a. For FY 21, 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.
- E1) Professional Service 51-510-54-00-5462
a. This line-item contains costs for normal, annual professional services (~\$55,000), a portion of the cost of the ERP system (~\$62,000), and the costs associated with the City's federal (pending) and state level lobbyists (~\$38,000).
- E2) Outside Repair and Maintenance 51-510-54-00-5495
a. The increase between FY 20 and FY 21 is due to a new program for annual exterior inspections of the City's water towers and annual maintenance of pressure reducing valves (PRV).
- E3) 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.

- E4) Water Tower Painting 51-510-60-00-6015
a. This line-item contains repainting the south-central water tower in FY 22 and repainting the north-central water tower in FY 23.
- E5) Well Rehabilitations 51-510-60-00-6022
a. The City is planning to rehab two wells in this budget proposal; Well 7 in FY 22 and Well 4 in FY 23.
- E6) 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 25.
- E7) 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 in design stage with staff in Fall 2019 when it was discovered that the project would have to be much larger and more expensive than previously thought. Staff is pivoting away from the Well #7 generator and towards an option at the Beaver St pump station. Additional information will be provided to the Public Works Committee in the near future.
- E8) 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.
- E9) Vehicles (Water Dept) 51-510-60-00-6070
a. The amounts in FY 21 and FY 23 represent replacement one-ton pickup trucks.
- 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 2020 the City will have made 91 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 Water Treatment Plant 7 in FY 22 and Water Treatment Plants 3 and 4 in FY 23.
- 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 (52)

- 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 despite no change in the sewer rates. Accordingly, we have budgeted for annual revenue growth of ~3%.
- R2) Sewer Infrastructure Fee 52-000-44-00-4440
a. No change in the sewer infrastructure fee is proposed in FY 21. It is currently \$4 per unit per month through April 2020. The fee will need to be reauthorized in FY 21.
- 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. Neither of these projects is expected to be complete in FY 20, and so the funds for the projects have been moved into FY 21.
- E2) Professional Services 52-520-54-00-5462
a. The increase in this line-item is due to the ERP project.
- E3) Scada System 52-520-60-00-6001
a. This project was authorized in the FY 19 budget proposal and began 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. This project is expected to be complete in FY 22.
- 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 25.
- E5) Equipment (Sewer Dept) 52-520-60-00-6060
a. This line-item contains a new hot water unit for the vacuum truck and a new pipe crawler camera for inspecting sanitary mains.
- 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 be complete in FY 22.

- E7) Vehicles 52-520-60-00-6070
 - a. We have a one-ton pickup truck planned for replacement in 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 2020 the City will have made 91 of its 120 payments.

Land Cash Fund (72)

- 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.
- 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 playground equipment replacement funded for FY 21. Installation is expected to occur in FY 22.
- E2) Blackberry Woods Park 72-720-60-00-6014
 - a. This project was shelved due to the rapid deterioration of Beecher Park playground. It will be revisited in future budget proposals.
- 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 2020. Accordingly, we expect to have playground equipment purchased in FY 20 and for the park to be completed 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 22.
- E5) Grande Reserve Park 72-720-60-00-6046
 - a. The City received funds from the Grande Reserve developer from the annexation agreement amendment approved by City Council in 2019. As a result, this project is now being coded out of the Parks Capital budget.
- 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. The payments on this equipment will close out in FY 21.
- E7) Raintree Park C 72-720-60-00-6049
 - a. The City received funds from the Raintree Village developer from the annexation agreement amendment approved by City Council in 2019. As a result, this project is now being coded out of the Parks Capital budget.

- 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 FY 22.
- E9) Bristol Bay 72-720-60-00-6070
 a. This project was shelved due to the rapid deterioration of Beecher Park playground. It will be revisited in future budget proposals.

Parks and Recreation Fund (79)

- 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.
- 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. This line-item represents all athletic programming including Baseball/Softball Leagues, Soccer Leagues, Basketball Leagues, sports camps and classes, and adult fitness classes held at the Van Emmon Activity Center.
- 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 21 Hometown Days has been adjusted to break even due to the expansion of the event over recent years and the uncertainty weather can bring to the overall revenue of the festival. We continue to collaborate with community groups and businesses 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 well-rounded and successful community event.

- R7) Transfer from General Fund 79-000-490-00-4901
 - a. As referenced in the Items to Note section above, the staff proposes liquidating the fund balance in the Parks and Rec operating budget. This one-time maneuver and discontinuance of the 15% fund balance policy results in a modest decrease in the transfer in FY 21, before returning to historical levels in FY 22.

- E1) Outside Repair and Maintenance (Parks) 79-790-54-00-5495
 - a. For FY 20, staff replaced the backstops on Beecher Field 5 and purchased a new utility vehicle as part of the Department taking on the in-house recreation youth baseball & softball league. Additional expenditures are used to repair park maintenance equipment, playground equipment and athletic league field maintenance, which will include clay, turface, chalk, paint, mounds and other items needed to run a successful youth sports league.

- E2) Program Supplies (Recreation) 79-795-56-00-5606
 - a. This contains most of the expenses related to the Department running a year-round special events, sports leagues, preschool, camps and recreation program schedule. Expenses include sports league equipment, band fees, signage, preschool curriculum needs etc.

Countryside TIF Fund (87)

- R1) Property Taxes 87-000-40-00-4000
 - a. In FY 20, the movie theater paid its fifth full year of property taxes and Lighthouse Academy paid its fourth full year of property taxes, and the remaining outlots at 520 W Kendall and the building that contains Flight and Burnt Barrel paid their first property taxes. Together, these revenues were greater than the debt service payments in the fund for the fifth year in a row. However, the incentive payment to the Holiday Inn Express was paid in FY 20, and the movie theater secured a significant property assessment reduction in FY 20, which will put the five-year budget proposal in this fund and the long-term sustainability of the TIF in question. The Hacienda Real building, the last remaining vacant lot in the TIF, and the Opal Banquet Facility have not paid any significant property taxes as of FY 20. For purposes of the five-year budget proposal, we assume the Hacienda Real property and the Opal will be substantially complete in 2020 and will start to pay full property taxes in 2022 (FY 23). We have made no budget assumption that the final vacant out lot in Kendall Crossing will be developed, but we think there is development potential for the final lot to be developed soon.

Downtown TIF Fund (88)

- 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 and did not impact the property taxes received in FY 20. For conservative budgeting purposes, we've kept the revenue projections level.

- E1) TIF Incentive Payout 88-880-54-00-5425
 - a. Based on historical payouts, we've set the FY 21 figure at ~\$27,000. This could change dramatically if the TIF improves.

- 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) Project Costs 88-880-60-00-6000
 - a. This line-item is for minor City-initiated projects within the TIF districts.
- E4) 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 2020the City will have made 91 of its 120 payments.
- E5) Principal Payment 88-880-81-00-8000
- E6) 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 (89)

- R1) Property Taxes 89-000-40-00-4000
 - a. The FY 20 column represents the total increment for all properties in Downtown TIF 2. We have estimated inflationary growth in FY 21 and beyond, plus successful completion of the old jail redevelopment.
- E1) Project Costs 89-890-54-00-5425
 - a. The only project receiving TIF incentives as of FY 21 is the old jail redevelopment. The dollar amounts in the columns in the five-year budget proposal reflect the agreement approved by City Council in Summer 2019.
- E2) Legal Services 89-890-54-00-5466
 - a. This line-item represents all legal costs incurred during the creation of the TIF.

Cash Flow – Surplus (Deficit)

This section of the budget shows the surpluses and deficits for every fund in the entire budget and can be used to see the City’s “overall budget” performance. The total at the bottom of the column for each fiscal year is the basis for whether the City’s overall budget is running a surplus or deficit.

The FY 20 total projected budget deficit being significantly better than the FY 20 adopted 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 22. The Water Fund is highly variable for the next three years but is expected to be in strong position in FY 24 and beyond due to retirement of debt within the fund. As discussed throughout this budget proposal, the sewer fund runs modest deficits in FY 21 due to the previous budget proposal’s decision to decrease the general fund transfer into the fund. Both enterprise funds are expected to be in strong positions by FY 25.

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 showed one year at \$4.4M in aggregate fund balance, and that remains true this year. FY 24 and FY 25 show positive fiscal performance too.

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.

City Council Goals, post October 2019 meeting		
Number	Goals	Score
1	Automation & Technology	68
2	Municipal Building Needs and Planning	67
3	RTBR Funding	53
4	Pedestrian traffic	40
5	Water Planning	36
6 tie	Vehicles	31
6 tie	Budget Performance	31
8	Downtown and Riverfront Planning	23
9	Southside Development	21
10	Metra Extension	20
11	Manufacturing and Industrial	18
12	Staffing (Police and Others)	17
13	Parks and rec capital	16
14	Route 47 Crossings	14
15	School Safety (Exterior and Traffic)	13
16	Revenue Growth	11
17	Expand Economic Development Efforts	8
18	Quiet Zones	5

FACT SHEET

Illinois Passes 21st Century Sales Tax Law

On June 28, 2019, Governor JB Pritzker signed legislation that will change the way Retailers' Occupation Taxes (ROT, aka sales taxes) and Use Taxes are collected in the state of Illinois. This concept and proposal was developed by the Illinois Retail Merchants Association (IRMA) in consultation and partnership with the Illinois Municipal League (IML).



11/14/19

After the spring session, it became clear that there were significant drafting errors in the legislation that would need to be fixed during the fall veto session in order to be implemented as intended. The General Assembly passed SB 119 (Sen. Steans, D-Chicago/Rep. Zalewski, D-Riverside), which addresses the drafting errors; IML supported this legislation.

WHERE WE BEGAN IN 2018

On June 21, 2018, the United States Supreme Court (USSC) overturned prior precedent in *National Bellas Hess* and *Quill* in *South Dakota v. Wayfair*. The court ruled that individual states have the authority to implement laws that require remote retailers to collect and remit taxes to the state where the purchaser lives.

In May 2018, Illinois enacted legislation that allowed for the required collection of the state's Use Tax (P.A. 100-0587). The legislation required remote retailers (who make 200 or more annual transactions or \$100,000 or more in annual gross receipts) to collect Use Tax on purchases made for use or consumption in Illinois.

[More information about the Use Tax can be found via this link.](#)

WHAT WAS MISSING?

While the required collection of the state's Use Tax on certain remote sellers was a step in the right direction, Use Tax fails to fully level the playing field between brick-and-mortar retailers and their online counterparts. It also does not allow municipalities to collect any locally-imposed sales taxes on products being used or consumed in their communities.

IML has been a leader at the federal and state levels advocating for the required collection and remittance of the state and locally-imposed sales taxes instead of Use Tax. Most recently, IML filed HB 270 (Rep. Murphy, R-Springfield) and SB 2049 (Sen. Castro, D-Elgin), which would have required remote retailers to collect the state and local sales taxes on any purchase based on the delivery address or destination.

DEFINITIONS

Remote Online Retailer = A retailer who makes sales to Illinois residents for use or consumption in Illinois, but does not have a physical presence in Illinois.

Marketplaces = A space where third party sellers can sell their products online.

Marketplace Facilitators = Companies that provide marketplaces for third-party retailers (Examples: Amazon, Walmart, eBay, etc.).

Certified Service Providers = Agents certified by the state to perform the remote retailer's sales and use tax functions online.



LEVELING THE PLAYING FIELD FOR ILLINOIS RETAILERS

The amended “Leveling the Playing Field for Illinois Retail Act” was passed by the General Assembly on November 14, 2019, to require both Remote Retailers and Marketplace Facilitators to collect and remit the state and locally-imposed Retailers’ Occupation Tax (ROT, aka sales tax) for the jurisdictions where the product is delivered (its destination) starting January 1, 2021.

LEVELING THE PLAYING FIELD FOR ILLINOIS RETAIL ACT					
	Under Current Law	Starting January 1, 2020	Starting January 1, 2021	Municipal Revenue Impact	State Revenue Impact
Remote Retailer (no physical nexus) <i>Meets sales thresholds of 200 annual transactions or \$100,000 in annual gross receipts</i>	Use Tax	Use Tax	ROT at destination	Significant Increase Improved state sales tax compliance and locally-imposed sales taxes collected where applicable	Significant increase
Marketplace Sales by non-IL Retailers (approx. 96% of IL Marketplace transactions) <i>Marketplaces who meet sales threshold of 200 annual sales or \$100,000 annual gross receipts</i>	Use Tax, low compliance	Use Tax	ROT at destination	Significant Increase due to improved compliance and locally-imposed sales taxes collected where applicable	Significant increase
Marketplace Sales by IL-based retailer (approx. 4% of IL Marketplace transactions)	ROT at origin, low compliance	Use Tax	ROT at destination	Increased due to increased compliance	Significant increase
IL retailer shipping to IL customer from IL warehouse	ROT at origin	ROT at origin	ROT at origin	No Change	No Change
Brick-and-Mortar Retailer	ROT at origin	ROT at origin	ROT at origin	No Change	No Change



The law requires Remote Retailers (who either meet a threshold of 200 transactions annually or \$100,000 in annual gross receipts) from Illinois residents to collect both state and locally-imposed sales taxes starting January 1, 2021. The local rate would be determined by the delivery destination or pick-up location. To assist in the collection of locally-imposed sales taxes, Remote Retailers are authorized to allow Certified Service Providers (CSP) to collect and remit state and local sales taxes on behalf of the retailer.

Starting on January 1, 2020, Marketplace Facilitators, like Amazon, will be required to collect Use Tax on marketplace sales. On January 1, 2021, Marketplace Facilitators, who meet certain sales thresholds, will be required to collect state and locally-imposed sales taxes on marketplace sales.

Retailers that have a physical presence in Illinois, who do not sell through a marketplace, will see no change in how their sales tax is collected. For example, if a community has a local retailer that ships products to Illinois customers, that sales tax will still be origin-based, determined as the origin of the sale (the local retailer's location). For Illinois retailers who sell through a marketplace, the Marketplace Facilitator will collect the sales tax based on destination (the shipped-to location of the purchaser or the pick up location) starting January 1, 2021.

This new law eventually requires that sales made in Marketplaces or by Remote Retailers be taxed at the same rate (including both state and local sales taxes) as brick-and-mortar businesses, therefore leveling the playing field for retailers and ensuring municipal governments have the revenues necessary to address their local needs.

MUNICIPAL IMPACT OF LEVELING THE PLAYING FIELD

This new law provides the ability for increased compliance with the collection of state sales tax, which means increased revenues, of which municipal governments receive a share. The law also provides that any locally-imposed sales taxes will be collected on Marketplace and Remote Retailer sales.

The Illinois Retail Merchants Association (IRMA) estimates that this new law could generate \$465 million annually in additional sales tax revenue. The state could receive \$380 million per state fiscal year and local governments could receive \$85 million per state fiscal year, according to those estimates. These revenue estimates do not include the expanded revenues that locally-imposed sales taxes could generate from Remote Retailers and Marketplace sales.

FREQUENTLY ASKED QUESTIONS

Q: Does this legislation require the collection of locally-imposed sales tax on all online purchases?

A: Starting on January 1, 2021, this proposal requires the collection of state and locally-imposed sales tax, instead of the state use tax, on all purchases made in a Marketplace (like Amazon) when the Marketplace Facilitator meets the 200 annual sales or \$100,000 in annual gross receipts threshold. If a Remote Retailer makes the sale, they have to meet the same thresholds to be required to collect the state and locally-imposed sales tax.

A person who makes a purchase from a Remote Retailer, who does not meet this threshold and does not collect taxes, is still required to pay the state Use Tax on their purchase when filing their state income tax.

It should be noted that if a Remote Retailer asks a CSP to collect sales taxes for Illinois purchases and is under the threshold, sales taxes could still be collected under this law, not the Use Tax.



Q: How does a retailer establish a presence in a marketplace setting?

A: Retailers will typically enter into an agreement with a Marketplace Facilitator (like Amazon) to sell their goods in an online Marketplace. In exchange for marketing their products in the Marketplace, the Facilitator receives compensation from the retailer.

Q: How does a Certified Service Provider (CSP) differ from a Marketplace?

A: Essentially, CSPs are tax software companies that work with states to provide tax collection services to retailers. They operate nationwide and currently aid in the collection of sales tax in 26 states. [More information about CSPs is available via this link.](#)

Q: Are sites like Craigslist or Facebook Marketplace marketplaces?

A: No, for a company to be considered a Marketplace they have to process the transaction. Craigslist and Facebook Marketplace only provide opportunities to advertise a product, but do not offer the opportunity to process the sale.

Q: How will the Marketplaces and CSPs know which sales tax rates to collect?

A: They will receive the tax rate information from the Illinois Department of Revenue. They will then use the shipping address to determine the rate of tax to be assessed on a transaction.

Q: Is there any sales tax benefit for a brick-and-mortar retailer to convert to a marketplace?

A: Under this legislation, no. The proposal would treat a resident of a municipality that goes to the local store versus a resident of the community ordering the same product and having it shipped to their home equally if the retailer meets the sales threshold by requiring the state and locally-imposed sales tax rates for that community be collected.

Q: What does my municipality have to do under this proposal?

A: The legislation does not require municipalities to do anything differently. Municipalities should continue to regularly report any changes to their locally-imposed sales tax rate and municipal boundaries to ensure the appropriate taxes are being collected on online purchases.

Q: Have marketplace laws worked anywhere else?

A: Marketplace laws are currently in effect in more than 26 other states and Washington, D.C. and they have been very successful. Pennsylvania, for example, is on track to raise around \$200 million from their marketplace laws this year. New York is estimating \$390 million in revenues from their marketplace law.

Q: Will my Use Tax revenues decline?

A: While your Use Tax revenue distribution will decline, your Retailer Occupation Tax (ROT, aka sales tax) revenues are likely to increase sufficiently to more than cover the loss in Use Tax revenues.



Purchasing Manager Performance Analysis

Date Range: 5/1/2019 through 3/1/2020

Fiscal Year	Municipality	Department	Research/ Analysis	General Communication	Meetings	Negotiations	Document Development/ Review	Total Project Time	Purchasing Manager Cost	Department Head Cost	Salary Cost Savings/ Expense (\$)	Total Budget	Proposal Amount	Revenue Received	Project Cost Savings/ Expense (\$)	Total Cost Savings/ Expense (\$)	
2020	Yorkville	Finance	5	4.5	2.5	1	5.5	18.5	\$ 949.01	\$ 1,529.98	\$ (580.97)	\$500.00	\$447.39	\$ 1,824.00	\$ 1,771.39	\$ 1,190.42	
		Police	50.5	37.75	42.5	6	32.5	169.25	\$ 8,682.18	\$ 12,953.75	\$ (4,271.57)	\$65,000.00	\$63,760.00	\$ 10,392.50	\$ 9,152.50	\$ 4,880.93	
		Public Works	43	51.5	43	5	61	203.5	\$ 10,439.14	\$ 17,964.20	\$ (7,525.06)	\$652,000.00	\$294,000.00	\$ 2,650.00	\$ (355,350.00)	\$ (362,875.06)	
		Administration	124.5	107.5	81.5	4.5	100	418	\$ 21,442.55	\$ 34,711.38	\$ (13,268.83)	\$101,682.84	\$1,682.84	\$ -	\$ (100,000.00)	\$ (113,268.83)	
		Community Development	5	5.5	8	0	6	24.5	\$ 1,256.80	\$ 2,326.20	\$ (1,069.40)	\$67,405.43	\$0.00	\$ -	\$ (67,405.43)	\$ (68,474.83)	
		Parks & Recreation	9	11	2.5	1	10.5	34	\$ 1,744.13	\$ 2,843.06	\$ (1,098.93)	\$210,302.00	\$106,260.00	\$ -	\$ (104,042.00)	\$ (105,140.93)	
		Yorkville Total		237	217.75	180	17.5	215.5	867.75	\$ 44,513.81	\$ 72,328.57	\$ (27,814.76)	\$1,096,890.27	\$466,150.23	\$ 14,866.50	\$ (615,873.54)	\$ (643,688.30)
		Shared Services															
		Finance		7.5	6	5.5	0	6	25	\$ 1,282.45	\$ 2,067.54	\$ (785.09)	\$0.00	\$0.00	\$ -	\$ -	\$ (785.09)
		Public Works		1	1.75	0	0	2	4.75	\$ 243.67	\$ 447.09	\$ (203.42)	\$0.00	\$0.00	\$ -	\$ -	\$ (203.42)
		Administration		45.5	74	50.5	0	31	201	\$ 10,310.89	\$ 13,378.92	\$ (3,068.03)	\$0.00	\$0.00	\$ -	\$ -	\$ (3,068.03)
		Shared Services Total		54	81.75	56	0	39	230.75	\$ 11,837.00	\$ 15,893.54	\$ (4,056.54)	\$0.00	\$0.00	\$ -	\$ -	\$ (4,056.54)
2020 Total			291	299.5	236	17.5	254.5	1098.5	\$ 56,350.81	\$ 88,222.11	\$ (31,871.30)	\$1,096,890.27	\$466,150.23	\$ 14,866.50	\$ (615,873.54)	\$ (647,744.84)	
Grand Total			291	299.5	236	17.5	254.5	1098.5	\$ 56,350.81	\$ 88,222.11	\$ (31,871.30)	\$1,096,890.27	\$466,150.23	\$ 14,866.50	\$ (615,873.54)	\$ (647,744.84)	

Municipality	Fiscal Year	Department	Description	Work Type (Research, ITB/RFP, Quotes, Purchase, General, Contract/PSA, Surplus, unknown)		Project Status (Open, On Hold, Ongoing, Closed or Complete)		Hours Spent on Research/Analysis		Hours Spent on Communication (Phone calls or emails)		Hours Spent on Meetings		Hours Spent on Negotiations		Hours Spent on Document Development/Review		Total Hours Spent on Project	Formula	PM Hourly Rate	PM Cost per Project	formula2	DH Hourly Rate	DH Cost per Project	Salary Cost Savings/Expense (\$)	Salary Cost Savings/Expense (%)	Budget	Proposal Amount	Revenue Received	Project Cost Savings/Expense (\$)	Project Cost Savings/Expense (%)	Total Cost Savings/Expense (\$)
				Research	ITB/RFP	Open	On Hold	Research	Analysis	Comm	Meetings	Negotiations	Doc Dev	Review	PM Cost	DH Cost	Salary Cost															
Shared Services	2019	Administration	Office Supply Analysis (Village and City)	Quotes	Complete	10.00	16.00	7.50	1.00	3.50	38.00								bothadministration2019	49.80	\$ 1,892.55	Shared ServicesAdministration2019	\$ 66.62	\$ 2,455.68	\$ (563.13)	-23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (563.13)
Shared Services	2020	Administration	Annual Safety Grant Purchases (Village and City)	Research	Complete	2.50	1.00	0.00	0.00	1.00	4.50								bothadministration2020	51.30	\$ 230.84	Shared ServicesAdministration2020	\$ 66.56	\$ 239.53	\$ (68.69)	-29%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (68.69)
Shared Services	2020	Administration	Equipment - PPE Inventory (Village and City)	Research	Open	10.00	3.00	1.00	0.00	0.00	14.00								bothadministration2020	51.30	\$ 718.17	Shared ServicesAdministration2020	\$ 66.56	\$ 931.86	\$ (213.69)	-23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (213.69)
Shared Services	2020	Administration	GIS Consortium (Village and City)	Research	Complete	3.50	2.00	4.00	0.00	0.00	9.50								bothadministration2020	51.30	\$ 487.33	Shared ServicesAdministration2020	\$ 66.56	\$ 632.34	\$ (145.01)	-23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (145.01)
Shared Services	2020	Administration	Janitorial Supplies RFP (Village and City)	ITB/RFP	On Hold	1.00	0.50	0.00	0.00	2.00	3.50								bothadministration2020	51.30	\$ 179.54	Shared ServicesAdministration2020	\$ 66.56	\$ 232.97	\$ (53.42)	-23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (53.42)
Shared Services	2020	Administration	JOC Program (Village and City)	Research	On Hold	2.00	2.00	4.50	0.00	0.00	8.50								bothadministration2020	51.30	\$ 436.03	Shared ServicesAdministration2020	\$ 66.56	\$ 565.78	\$ (129.74)	-23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (129.74)
Shared Services	2020	Administration	Joint Copier Paper RFP (Local Agencies, County and City)	ITB/RFP	Open	3.00	5.50	3.00	0.00	0.00	16.50								bothadministration2020	51.30	\$ 846.42	Shared ServicesAdministration2020	\$ 66.56	\$ 1,098.27	\$ (251.85)	-23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (251.85)
Shared Services	2020	Administration	Joint Purchase of Radios, Accessories and Licenses RFP (KENCOM Agencies - Oswego, Yorkville, Montgomery, Plano, and County)	ITB/RFP	Complete	3.50	14.00	13.00	0.00	0.00	11.50								bothadministration2020	51.30	\$ 2,154.51	Shared ServicesAdministration2020	\$ 66.56	\$ 2,795.59	\$ (641.08)	-23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (641.08)
Shared Services	2020	Administration	Leaf Disposal RFP (Village, City, & Township Highway)	ITB/RFP	Open	3.00	2.50	1.00	0.00	0.00	7.50								bothadministration2020	51.30	\$ 718.17	Shared ServicesAdministration2020	\$ 66.56	\$ 931.86	\$ (213.69)	-23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (213.69)
Shared Services	2020	Administration	Parking Lot Resurfacing RFP (Village, City, County, Township Highway & Township Admin.)	ITB/RFP	Open	1.00	2.50	0.00	0.00	0.00	2.00								bothadministration2020	51.30	\$ 282.14	Shared ServicesAdministration2020	\$ 66.56	\$ 366.09	\$ (83.95)	-23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (83.95)
Shared Services	2020	Administration	Sales Calls (Village and City)	General	Ongoing	15.00	38.50	24.00	0.00	0.00	77.50								bothadministration2020	51.30	\$ 3,975.39	Shared ServicesAdministration2020	\$ 66.56	\$ 5,158.54	\$ (1,182.95)	-23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,182.95)
Shared Services	2020	Administration	Sealcoating RFP (Village, City, County, Township Highway & Township Admin.)	ITB/RFP	Open	1.00	2.50	0.00	0.00	0.00	2.00								bothadministration2020	51.30	\$ 282.14	Shared ServicesAdministration2020	\$ 66.56	\$ 366.09	\$ (83.95)	-23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (83.95)
Shared Services	2020	Finance	CS2 Solar Energy Savings	Research	On Hold	7.50	6.00	5.50	0.00	6.00	25.00								bothadministration2020	51.30	\$ 1,282.45	YorkvilleFinance2020	\$ 82.70	\$ 2,067.54	\$ (785.09)	-38%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (785.09)
Shared Services	2020	Public Works	Water Tower Cleaning ITB (Village and City)	ITB/RFP	On Hold	1.00	1.75	0.00	0.00	2.00	4.75								bothadministration2020	51.30	\$ 243.67	oswegoPublic Works2020	\$ 94.12	\$ 447.09	\$ (203.42)	-45%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (203.42)
Yorkville	2019	Administration	City Hall Conference Room Furniture	Quotes	Open	6.00	5.50	4.50	0.00	0.00	16.50								bothadministration2019	49.80	\$ 821.76	YorkvilleAdministration2019	\$ 80.62	\$ 1,330.28	\$ (508.51)	-38%	\$ 1,600.00	\$ 1,360.00	\$ -	\$ -	\$ (240.00)	\$ (148.51)
Yorkville	2019	Administration	Dry Erase Boards	Quotes	Closed	0.50	0.50	0.00	0.00	1.00	2.00								bothadministration2019	49.80	\$ 99.61	YorkvilleAdministration2019	\$ 80.62	\$ 161.25	\$ (61.64)	-38%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (61.64)
Yorkville	2019	Administration	Janitorial Services RFP	ITB/RFP	Complete	2.00	5.00	3.00	0.00	0.00	6.50								bothadministration2019	49.80	\$ 323.73	YorkvilleAdministration2019	\$ 80.62	\$ 524.05	\$ (200.32)	-38%	\$ 31,140.00	\$ 35,808.00	\$ -	\$ -	\$ 4,668.00	\$ 4,467.68
Yorkville	2019	Administration	Old Jail RFP	ITB/RFP	Complete	1.50	0.50	1.50	0.00	1.50	5.00								bothadministration2019	49.80	\$ 249.02	YorkvilleAdministration2019	\$ 80.62	\$ 403.11	\$ (154.10)	-38%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (154.10)
Yorkville	2019	Administration	Vendor Analysis - Hardware/Tools/Supplies	Research	Complete	7.50	0.50	0.50	0.00	0.00	9.50								bothadministration2019	49.80	\$ 473.14	YorkvilleAdministration2019	\$ 80.62	\$ 292.78	\$ (692.92)	-38%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (692.92)
Yorkville	2019	Community Development	LIDO RFP	ITB/RFP	Complete	2.00	0.50	0.00	0.00	2.00	4.50								bothadministration2019	49.80	\$ 224.12	YorkvilleCommunity Development2019	\$ 92.18	\$ 414.82	\$ (190.70)	-46%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (190.70)
Yorkville	2019	Finance	Copier RFP	ITB/RFP	Complete	0.00	1.50	0.00	0.00	0.50	3.00								bothadministration2019	49.80	\$ 249.02	YorkvilleFinance2019	\$ 80.29	\$ 401.46	\$ (152.44)	-38%	\$ 15,720.00	\$ 12,004.80	\$ -	\$ -	\$ (3,715.20)	\$ (3,867.64)
Yorkville	2019	Parks & Recreation	Parks and Recreation Facility Plan RFQ	ITB/RFP	Closed	3.00	0.00	1.00	0.00	4.50	8.50								bothadministration2019	49.80	\$ 423.33	YorkvilleParks & Recreation2019	\$ 81.18	\$ 690.06	\$ (266.73)	-39%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (266.73)
Yorkville	2019	Parks & Recreation	Program Catalog ITB	ITB/RFP	Complete	4.50	1.00	2.50	1.00	3.00	12.00								bothadministration2019	49.80	\$ 597.65	YorkvilleParks & Recreation2019	\$ 81.18	\$ 974.21	\$ (376.56)	-39%	\$ 58,000.00	\$ 34,820.43	\$ -	\$ -	\$ (23,179.57)	\$ (23,556.13)
Yorkville	2019	Parks & Recreation	Youth Baseball & Softball League Uniforms and Equipment ITB	ITB/RFP	Complete	6.50	12.00	1.00	0.00	6.00	25.50								bothadministration2019	49.80	\$ 1,270.00	YorkvilleParks & Recreation2019	\$ 81.18	\$ 2,070.19	\$ (800.19)	-39%	\$ 35,000.00	\$ 23,920.35	\$ -	\$ -	\$ (11,879.84)	\$ (11,879.84)
Yorkville	2019	Police	Fiber Back-up (Metronet/Comcast)	Quotes	Complete	3.50	4.50	6.50	0.00	0.00	14.50								bothadministration2019	49.80	\$ 722.16	YorkvillePolice2019	\$ 74.31	\$ 1,077.45	\$ (355.30)	-33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (355.30)
Yorkville	2019	Police	Pole Mounted Speed Sign Purchase	Quotes	Complete	2.00	2.50	2.00	1.00	3.00	11.50								bothadministration2019	49.80	\$ 572.74	YorkvillePolice2019	\$ 74.31	\$ 854.53	\$ (281.79)	-33%	\$ 15,889.00	\$ 15,889.00	\$ -	\$ -	\$ -	\$ (281.79)
Yorkville	2019	Police	Police Department Radio Purchase	Quotes	Complete	2.00	1.00	2.50	1.00	1.00	7.50								bothadministration2019	49.80	\$ 373.53	YorkvillePolice2019	\$ 74.31	\$ 573.30	\$ (183.77)	-33%	\$ 22,888.00	\$ 22,888.00	\$ -	\$ -	\$ -	\$ (183.77)
Yorkville	2019	Police	Shipping Container Purchase	Quotes	Complete	2.00	1.50	1.00	2.50	1.00	8.00								bothadministration2019	49.80	\$ 398.43	YorkvillePolice2019	\$ 74.31	\$ 944.46	\$ (196.03)	-33%	\$ 10,990.00	\$ 10,990.00	\$ -	\$ -	\$ -	\$ (196.03)
Yorkville	2019	Public Works	Calcium Chloride Liquid Purchase	Quotes	Complete	1.50	1.00	0.00	0.50	1.00	4.00								bothadministration2019	49.80	\$ 199.22	YorkvillePublic Works2019	\$ 85.71	\$ 242.82	\$ (143.80)	-42%	\$ 7,600.00	\$ 7,600.00	\$ -	\$ -	\$ -	\$ (143.80)
Yorkville	2019	Public Works	Calcium Chloride Storage Container Purchase	Quotes	Complete	2.00	2.00	0.00	0.50	1.00	5.50								bothadministration2019	49.80	\$ 273.92	YorkvillePublic Works2019	\$ 85.71	\$ 471.38	\$ (197.46)	-42%	\$ 6,200.00	\$ 6,196.99	\$ -	\$ -	\$ (3.01)	\$ (3.01)
Yorkville	2019	Public Works	FCC License - Public Works Department	Quotes	Complete	1.00	1.50	0.50	0.00	0.50	3.50								bothadministration2019	49.80	\$ 174.31	YorkvillePublic Works2019	\$ 85.71	\$ 299.97	\$ (125.65)	-42%	\$ 900.00	\$ 900.00	\$ -	\$ -	\$ -	\$ (125.65)
Yorkville	2019	Public Works	Layne PSA Development	Contract/PSA	Closed	0.00	0.00	0.50	0.00	1.00	1.00								bothadministration2019	49.80	\$ 74.71	YorkvillePublic Works2019	\$ 85.71	\$ 128.56	\$ (53.85)	-42%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (53.85)
Yorkville	2019	Public Works	Naturalized Pond Maintenance Quotes	Quotes	Complete	1.50	0.50	0.00	0.00	1.00	3.00								bothadministration2019	49.80	\$ 149.41	YorkvillePublic Works2019	\$ 85.71	\$ 257.12	\$ (107.70)	-42%	\$ 5,000.00	\$ 1,825.00	\$ -	\$ -	\$ (3,175.00)	\$ (3,282.70)
Yorkville	2019	Public Works	Public Works Department Radio Purchase	ITB/RFP	Complete	1.50	2.00	1.50	0.00	1.50	26.00								bothadministration2019	49.80	\$ 1,234.09	YorkvillePublic Works2019	\$ 85.71	\$ 2,326.11	\$ (1,092.02)	-47%	\$ 30,000.00	\$ 16,315.00	\$ -	\$ -	\$ (13,685.00)	\$ (14,148.83)
Yorkville	2020	Administration	Amazon Business Account	Contract/PSA	Complete	4.00	23.00	4.00	1.00	1.00	33.00								bothadministration2020	51.30	\$ 1,692.83	YorkvilleAdministration2020	\$ 83.04	\$ 2,340.37	\$ (1,047.54)	-38%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,047.54)
Yorkville	2020	Administration	Codification Services	Open	Open	6.00	4.00	12.00	1.00	6.50	29.50								bothadministration2020	51.30	\$ 1,513.29	YorkvilleAdministration2020	\$ 83.04	\$ 2,449.73	\$ (936.44)	-38%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (936.44)
Yorkville	2020	Administration	Enterprise Resource Planning (ERP) System RFP	ITB/RFP	On Hold	42.00	5.50	3.50	0.00	24.00	77.00								bothadministration2020	51.30	\$ 3,949.94	YorkvilleAdministration2020	\$ 83.04	\$ 6,394.20	\$ (2,444.26)	-38%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,444.26)
Yorkville	2020	Administration	Facilities Master Plan RFQ	ITB/RFP	Closed	3.50	6.50	24.50	0.00	27.00	56.50								bothadministration2020	51.30	\$ 2,898.33	YorkvilleAdministration2020	\$ 83.04	\$ 4,691.85	\$ (1,793.51)	-38%	\$ 100,000.00	\$ -	\$ -	\$ -	\$ (100,000.00)	\$ (101,793.51

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FINANCIAL POLICIES AND ANALYSIS

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

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UNITED CITY OF YORKVILLE
FISCAL YEAR 2021

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 Mayor, 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 2021 Budget Calendar

	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Preliminary Budget Meetings										
Fiscal Year 2019 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 24 th										
City Council Budget Deliberations										
Budget Adoption - April 14 th										

UNITED CITY OF YORKVILLE
FISCAL YEAR 2021

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 2022 – 2025. 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 Trust. 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 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

Current City Funds (continued)

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
	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
Proprietary	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
	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
Capital Projects	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
	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
Fiduciary	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 2021

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 2019 tax levy year is \$553,579,496. 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 \$47,746,232. At the beginning of fiscal year 2021, the City had \$4,230,000 in outstanding total principal that is applicable to the debt limit and a debt limit ratio of 8.86%.

Total principal and interest outstanding (excluding developer commitments), at the beginning of fiscal year 2021, equals \$30,998,887 and is comprised as follows:

Total Principal & Interest Outstanding

	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
Total GO Debt	4,245,376	3,785,000	460,376
Total ARS Debt	24,404,438	20,340,000	4,064,438
Total Debt Certs	49,620	445,000	46,620
Total IEPA	812,698	745,817	66,881
Loans Payable	1,044,755	938,474	106,281
	30,998,887	26,254,291	4,744,596

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 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 AA- on July 22, 2019. Gross debt per capita, based on the 2017 special census count of 19,022, is \$1,630 at the beginning of fiscal year 2021.

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: \$1,620,203

Date of Issuance: August 5, 2014

Principal & Interest Outstanding: \$981,250

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: \$465,638

Date of Issuance: July 8, 2015

Principal & Interest Outstanding: \$1,625,914

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: \$299,359

Date of Issuance: January 6, 2014

Principal & Interest Outstanding: \$1,646,723

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 Operations Fund (82)

General Obligation Bond Series 2006

Date of Maturity: December 30, 2024

Principal & Interest Paid-to-Date: \$1,689,414

Date of Issuance: August 1, 2006

Principal & Interest Outstanding: \$489,376

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: \$4,392,224

Date of Issuance: May 9, 2013

Principal & Interest Outstanding: \$3,756,000

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)

First National Bank of Omaha (FNBO) Loan (former Adjustable Rate Note)

Date of Maturity: November 2028 Principal & Interest Paid-to-Date: \$877,867

Date of Issuance: July 2008 Principal & Interest Outstanding: \$614,311

Original Issue Amount: \$937,500

Description: An adjustable rate note was originally issued to acquire the Public Works building located at 185 Wolf Street. The rate for this note would adjust every five years, based on the five-year Treasury bond. This note was refinanced by a loan from the First National Bank of Omaha (FNBO) in November of 2019, with a fixed rate of 3.60%. Principal and interest payments for this loan are supported by permit fees, mowing fines and a General Fund chargeback.

City-Wide Capital Fund (23)

Alternate Revenue Source Bond Series 2014A

Date of Maturity: December 1, 2033 Principal & Interest Paid-to-Date: \$1,633,737

Date of Issuance: August 5, 2014 Principal & Interest Outstanding: \$4,434,513

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: \$444,050

Date of Issuance: May 10, 2017 Principal & Interest Outstanding: \$418,283

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: \$766,660

Date of Issuance: August 5, 2014 Principal & Interest Outstanding: \$736,200

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: \$1,294,143

Date of Issuance: July 8, 2015 Principal & Interest Outstanding: \$4,518,886

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: \$2,991,329
Date of Issuance: October 27, 2016 Principal & Interest Outstanding: \$3,633,750
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: \$1,584,227
Date of Issuance: November 9, 2006 Principal & Interest Outstanding: \$812,698
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: \$8,488,461
Date of Issuance: November 10, 2011 Principal & Interest Outstanding: \$6,827,204
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: \$2,658,618
Date of Issuance: September 24, 2003 Principal & Interest Outstanding: \$491,620
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.

Fiscal Year	Governmental Activities		Business-Type Activities		Debt Service Totals
	Principal	Interest	Principal	Interest	
2021	1,543,248	423,016	3,034,898	571,851	5,573,012
2022	1,606,601	373,955	2,667,299	449,326	5,097,181
2023	1,453,666	322,927	2,601,090	351,787	4,729,470
2024	1,191,051	269,713	1,593,629	255,366	3,309,759
2025	1,237,254	223,556	1,647,562	191,932	3,300,304
2026	575,750	175,648	1,379,326	126,209	2,256,933
2027	589,443	155,053	223,538	69,755	1,037,789
2028	619,543	133,684	169,148	62,511	984,885
2029	609,743	109,153	176,502	55,745	951,143
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	\$ 11,544,169	\$ 2,434,201	\$ 14,710,122	\$ 2,310,395	\$ 30,998,887

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

Debt Service Summary

	Series 2006	Series 2013	Series 2014B	Series 2015A	Series 2015A	Note Payable	Series 2014C
Type	G.O. Bond	G.O. Bond	A.R.S. Bond	A.R.S. Bond	A.R.S. Bond	FNBO Loan	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
O/S Principal	\$ 425,000	\$ 3,360,000	\$ 925,000	\$ 1,260,695	\$ 3,504,305	\$ 526,654	\$ 675,000
Fund	Library D/S	Library D/S	Debt Service	Countryside TIF	Water	Veh & Equip	Water
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
Funding Source(s)	Property Taxes	Property Taxes	Property / Utility Taxes	Incr P-Tax / Sales Tax	Incr P-Tax / Sales Tax	General / Veh & Equip Revenues	Wa & Sw Rev / Income Taxes
<i>Remaining Principal and Interest Payments</i>							
FY 2021	95,238	731,850	322,750	157,580	438,020	71,570	150,250
FY 2022	91,675	748,550	328,900	158,586	440,814	71,570	151,350
FY 2023	88,113	759,200	329,600	158,057	439,343	71,570	147,300
FY 2024	109,550	757,200	-	158,691	441,109	71,570	148,250
FY 2025	104,800	759,200	-	157,792	438,608	71,570	139,050
FY 2026	-	-	-	83,975	233,425	71,570	-
FY 2027	-	-	-	83,023	230,777	71,570	-
FY 2028	-	-	-	83,341	231,659	71,570	-
FY 2029	-	-	-	83,553	232,247	41,750	-
FY 2030	-	-	-	83,658	232,542	-	-
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	\$ 489,376	\$ 3,756,000	\$ 981,250	\$ 1,625,755	\$ 4,519,045	\$ 614,311	\$ 736,200

Debt Service Summary (continued)

	<u>Series 2016</u>	<u>Loan Payable</u>	<u>IEPA Loan</u>	<u>Series 2011</u>	<u>Series 2003A</u>	<u>Series 2014A</u>	<u>Series 2014</u>
Type	A.R.S. Bond	FNBO Loan	L17 - 156300	A.R.S. Bond	Debt Certs	A.R.S. Bond	A.R.S. Bond
Org. Issue	\$ 5,800,000	\$ 800,000	\$ 1,886,000	\$ 11,150,000	\$ 2,035,000	\$ 4,295,000	\$ 1,235,000
O/S Principal	\$ 3,430,000	\$ 411,820	\$ 745,817	\$ 5,910,000	\$ 445,000	\$ 3,400,000	\$ 1,235,000
Fund	Water	Downtown TIF	Water	Sewer	Sewer	CW Capital	Countryside TIF
Purpose	Refund 2006A D/C & 2007A	Acquisition of 102 E Van Emmon Bldg	Drinking Water Loan	Rfd - 2005D & 2008 Ref Issues	Bruell St Lift Station	Game Farm Road Project	Partial Refi of 2005 Bonds
Funding Source(s)	Inc Taxes / Wa & Sw Revenues	Incremental Taxes	Water Revenues	Non-HR Sales Tax	Sewer Revenues	Sales Tax	Incr P-Tax / Sales Tax
<i>Remaining Principal and Interest Payments</i>							
FY 2021	1,592,650	215,222	125,031	1,137,948	162,850	321,338	50,715
FY 2022	1,098,650	215,222	125,031	1,135,070	165,710	315,338	50,715
FY 2023	942,450	-	125,030	1,135,694	163,060	319,338	50,715
FY 2024	-	-	125,030	1,134,606	-	313,038	50,715
FY 2025	-	-	125,030	1,136,806	-	316,738	50,715
FY 2026	-	-	125,030	1,147,080	-	315,138	280,715
FY 2027	-	-	62,516	-	-	313,383	276,515
FY 2028	-	-	-	-	-	321,200	277,115
FY 2029	-	-	-	-	-	316,400	277,193
FY 2030	-	-	-	-	-	321,400	281,610
FY 2031	-	-	-	-	-	320,800	-
FY 2032	-	-	-	-	-	314,800	-
FY 2033	-	-	-	-	-	313,600	-
FY 2034	-	-	-	-	-	312,000	-
Totals	\$ 3,633,750	\$ 430,444	\$ 812,698	\$ 6,827,204	\$ 491,620	\$ 4,434,511	\$ 1,646,723

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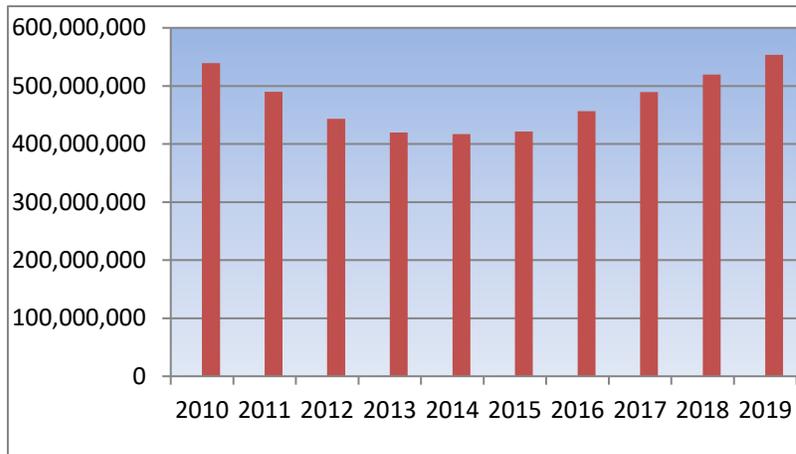
UNITED CITY OF YORKVILLE
FISCAL YEAR 2021

Major Revenue Trend Analysis

PROPERTY TAXES

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

Levy Year	EAV	% Change
2010	539,068,780	-6.78%
2011	490,105,177	-9.08%
2012	443,122,808	-9.59%
2013	420,042,332	-5.21%
2014	416,828,406	-0.77%
2015	421,322,327	1.08%
2016	456,432,578	8.33%
2017	489,281,362	7.20%
2018	519,303,500	6.14%
2019	553,579,496	6.60%



Over the last ten years the Equalized Assessed Valuation (EAV) for the United City of Yorkville has decreased at an average rate of 0.21%. 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 of around 2% since the 2017 levy year.

When developing the 2019 (Fiscal Year 2021) 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 \$96,000. As indicated by the table on the subsequent page, the pension fund will receive \$1,230,604 in Fiscal Year 2021, which is an increase of \$1119,087 in comparison to what was extended last year. This increase in the contribution amount is due to several factors including: a shrinking amortization period; normal cost increases, resulting from another year of service; and changes in actuarial mortality assumptions. This will be the eighth consecutive year in which the City has either met or exceeded its actuarial determined contribution to the Yorkville Police Pension Fund.

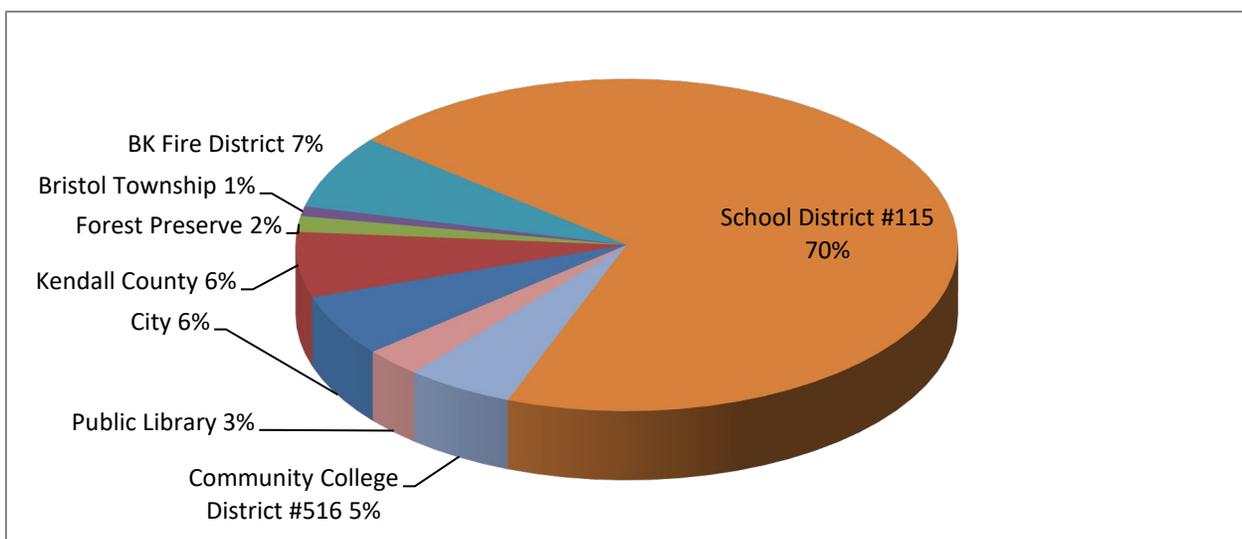
The 2019 levy year represents the fourth consecutive time that the property tax cap (i.e. PTELL) was applied to both the City and Library levies, which caps property tax increases at CPI (1.9% for 2019) or 5%, whichever is lower. In previous periods the Library’s levy was pegged to EAV rather than inflation, 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 \$739,084 for operations, which is a \$34,315 increase from the prior year’s extension. In aggregate, the combined City and Library levy will increase by \$160,595 (\$130,530 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 \$25 over the previous year. All debt service remains fully abated in the 2019 levy.

Property Tax Levy for Fiscal Year 2021 Budget *

	2017	2018	2019	2019	2019
	<u>Levy Extension</u>	<u>Levy Extension</u>	<u>Levy Request</u>	<u>Levy Extension</u>	<u>Actual Rate</u>
Corporate	1,002,538	1,002,567	1,002,536	1,002,588	0.18111
Bonds & Interest	-	-	-	-	-
IMRF Pension	-	-	-	-	-
Police Protection	979,786	887,645	864,563	864,580	0.15618
Police Pension	963,395	1,111,517	1,230,604	1,230,607	0.22230
Audit	30,042	29,808	30,000	30,004	0.00542
Liability Insurance	40,023	40,038	40,000	40,024	0.00723
Social Security	150,014	150,027	150,000	150,020	0.02710
School Crossing Guard	-	20,045	20,000	20,040	0.00362
Unemployment Insurance	-	-	-	-	-
Subtotal City	3,165,798	3,241,648	3,337,703	3,337,863	0.60296
Library Operations	672,542	704,769	739,047	739,084	0.13351
Library Bonds & Interest	792,118	797,038	827,088	827,103	0.14941
Subtotal Library	1,464,660	1,501,807	1,566,135	1,566,187	0.28922
Total City (PTELL & Non-PTELL)	4,630,458	4,743,456	4,903,838	4,904,050	0.88588
less Bonds & Interest	792,118	797,038	827,088	827,103	0.14941
PTELL Totals	3,838,340	3,946,417	4,076,750	4,076,947	0.73647

* 2017 levy extension amounts were received in Fiscal Year 2019; 2018 levy extension amounts were received in Fiscal Year 2020; and 2019 levy extension amounts will be received in Fiscal Year 2021. Property taxes are typically received in seven installments between the months of May and November.

2019 Property Tax Percentage Breakdown (to be collected in Fiscal Year 2021)

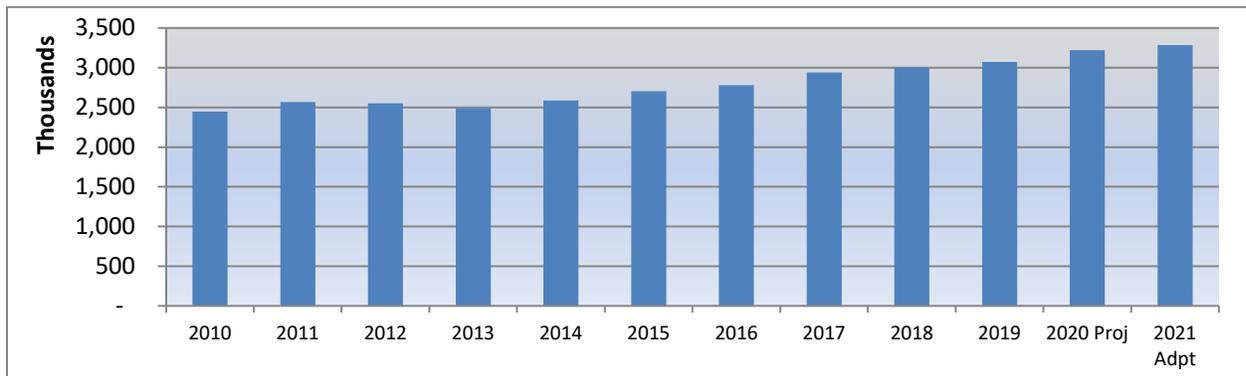


Source: Office of the Kendall County Clerk. Representative tax rates for other governmental units are from Bristol Township.

MUNICIPAL SALES TAX

Fiscal Year	Amount
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	3,070,663
2020 Projected	3,220,000
2021 Adopted	3,284,400

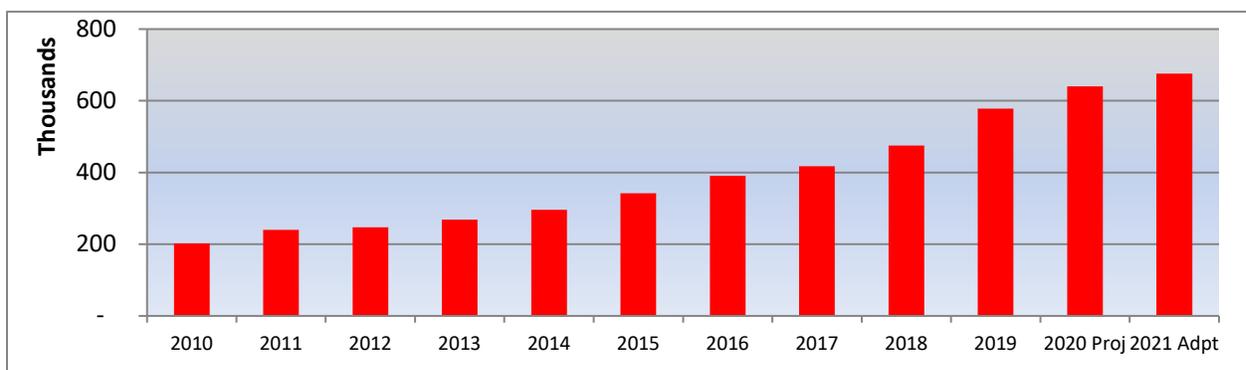
The United City of Yorkville receives 1% of the 6.25% State sales tax rate on general merchandise and 100% of the 1% State sales tax rate on qualifying food, drugs and medical appliances. Municipal sales tax is directly affected by economic conditions within the City and is also influenced by aggregate 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 2019. 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 six fiscal years, increasing an average of 3.5% per annum. For the FYE 2020 sales taxes are currently estimated to increase by 4.9% over the prior year.



LOCAL USE TAX

Fiscal Year	Amount
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	578,328
2020 Projected	640,090
2021 Adopted	675,821

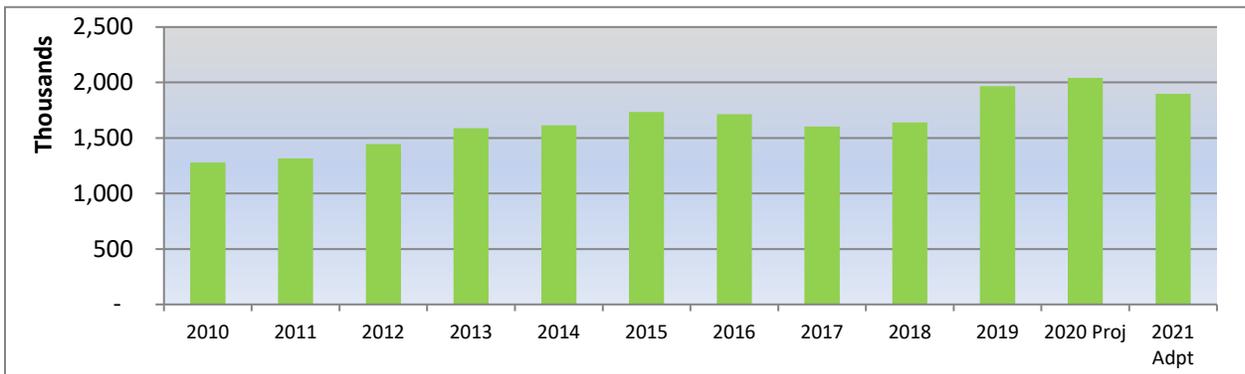
Use tax is a sales tax that is imposed on the privilege of using, in Illinois, any tangible personal property purchased out-of-state. If the seller does not collect at least 6.25% on general merchandise or 1% on qualifying food, drug and medical appliance purchases, the purchaser is responsible for the 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 13.8% per year since FY 2014. Projected revenues for FY 2020 are expected to increase by approximately 11% based, due to continued prevalence of on-line sales.



INCOME TAXES

Fiscal Year	Amount
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	1,966,699
2020 Projected	2,040,110
2021 Adopted	1,897,310

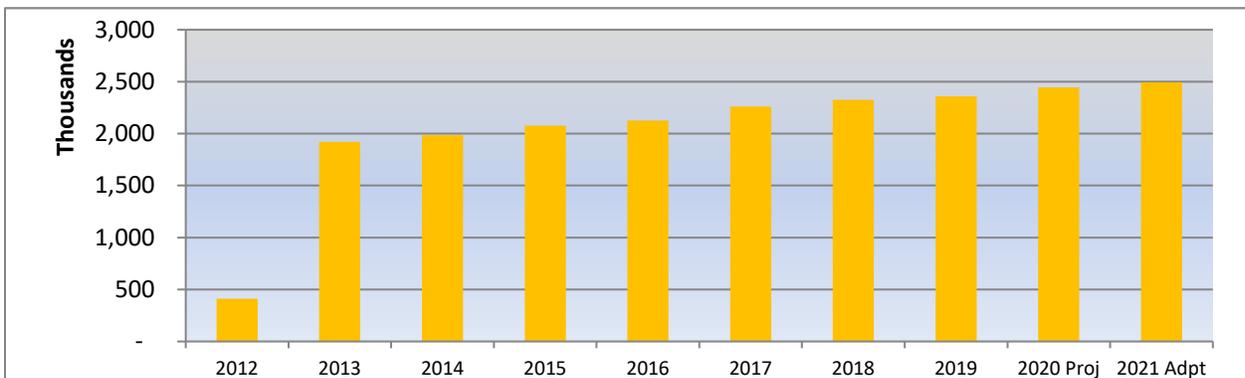
Income tax is based on average statewide income and is distributed on a per capita basis. Per the State budget for FY 2020, ~6% of total collections (5.757% individual & 6.50% corporate) are deposited in the Local Government Distributive Fund (LGDF) for distribution to counties and municipalities based 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 grew substantially (20%), in part due to the incremental per capita generated from the 2017 special census. Income tax proceeds are further expected to increase by another 3.7% in FY 2020, based on current IML trends (as of December 2019).



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	2,358,568
2020 Projected	2,445,000
2021 Adopted	2,493,900

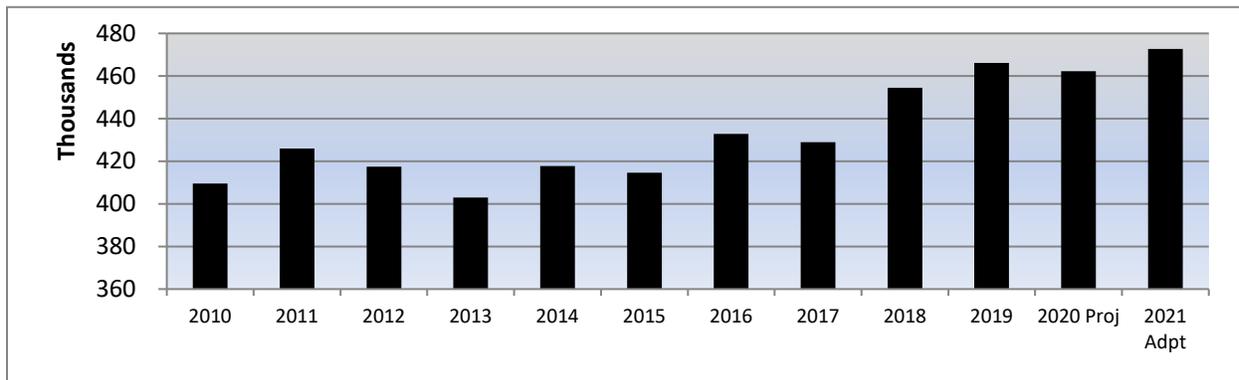
The City receives 1% of the 8.25% total Yorkville sales tax rate on general merchandise items only. Qualifying food, drugs and medical appliances are exempt from non-home rule sales tax. Like municipal sales tax, non-home rule (NHR) sales tax is directly affected by economic conditions within the City 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 six fiscal years, NHR sales tax has grown by an average of ~4% and is currently estimated to increase by another 4% for the FYE 2020. Starting 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
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	466,091
2020 Projected	462,235
2021 Adopted	472,697

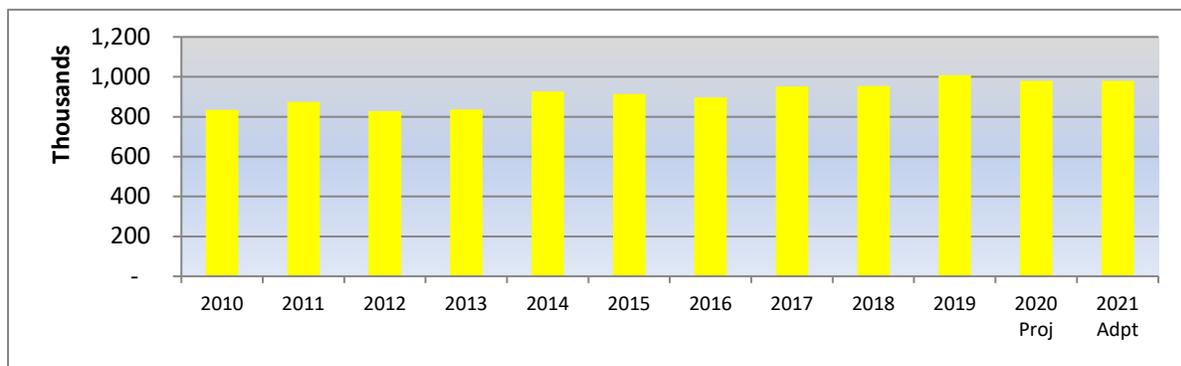
Motor fuel taxes (MFT) are State shared revenues that are distributed on a per capita basis and derived from taxes on gasoline and diesel fuels. Motor fuel taxes fluctuate based on vehicle use and gasoline consumption; and since FY 2009, have increased an average 4% per annum. After holding relatively 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; bolstered by additional per capita generated from the 2017 special census. MFT is expected to finish around \$460,000 in FY 2020, which is similar to the prior year. Additional MFT taxes, called Transportation Renewal Funds (TRF), were first received from the State in September 2019. These TRF proceeds are expected to finish around \$218,000 in FY 2020.



UTILITY TAXES

Fiscal Year	Amount
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	1,008,329
2020 Projected	980,000
2021 Adopted	980,000

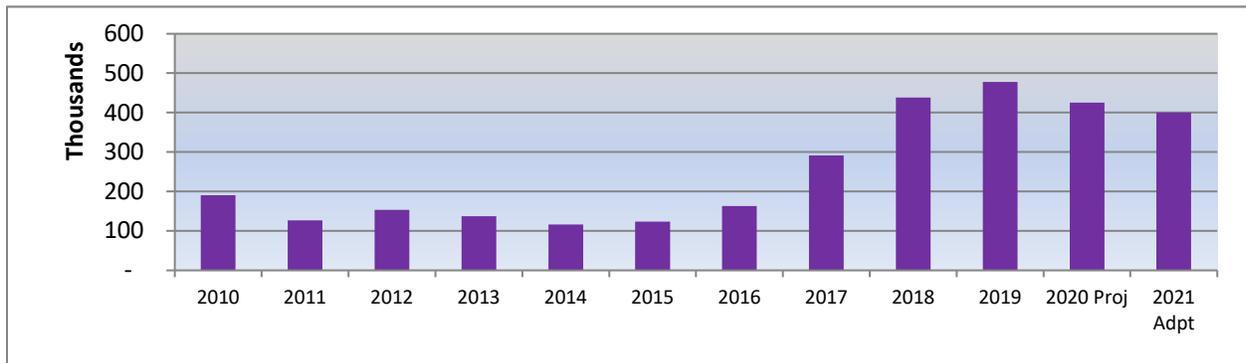
This revenue stream is comprised of both electric and natural gas utility taxes. This tax is collected by ComEd (electric) and Nicor (natural gas) and remitted to the City on either a quarterly (electric) or monthly (natural gas) basis. Over the last two fiscal periods, utility tax revenue has averaged approximately \$980,000 per year, although this number does fluctuate based on the severity of weather patterns. Fiscal Year 2019 amounts were higher than usual, due to the frigid temperatures experienced over the winter of that year. For FY 2021, management remains conservative in its projections, which are based on historical trends and current revenue streams.



BUILDING PERMITS

Fiscal Year	Amount
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	477,701
2020 Projected	425,000
2021 Adopted	400,000

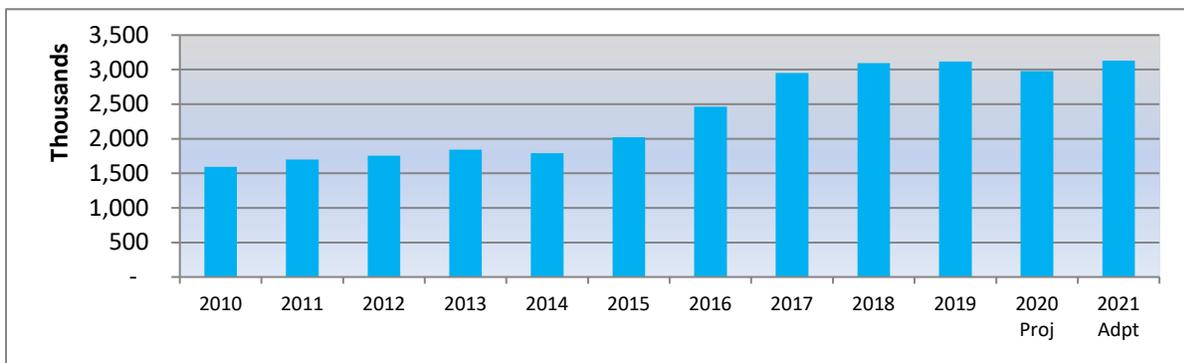
Building permits are one of the more volatile revenue streams in the General Fund, and tend to follow the aggregate economy as indicated by graph below. Since Fiscal Year 2012 the City has used building permit revenue to cover Building Department personnel and other related costs (part of the Community 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 35% over the last five completed fiscal years.



WATER SALES

Fiscal Year	Amount
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	3,117,978
2020 Projected	2,980,000
2021 Adopted	3,129,000

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 ~7%; 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 2021, as revenues are estimated to increase approximately 5% as a result of new homes being built and continued commercial development.



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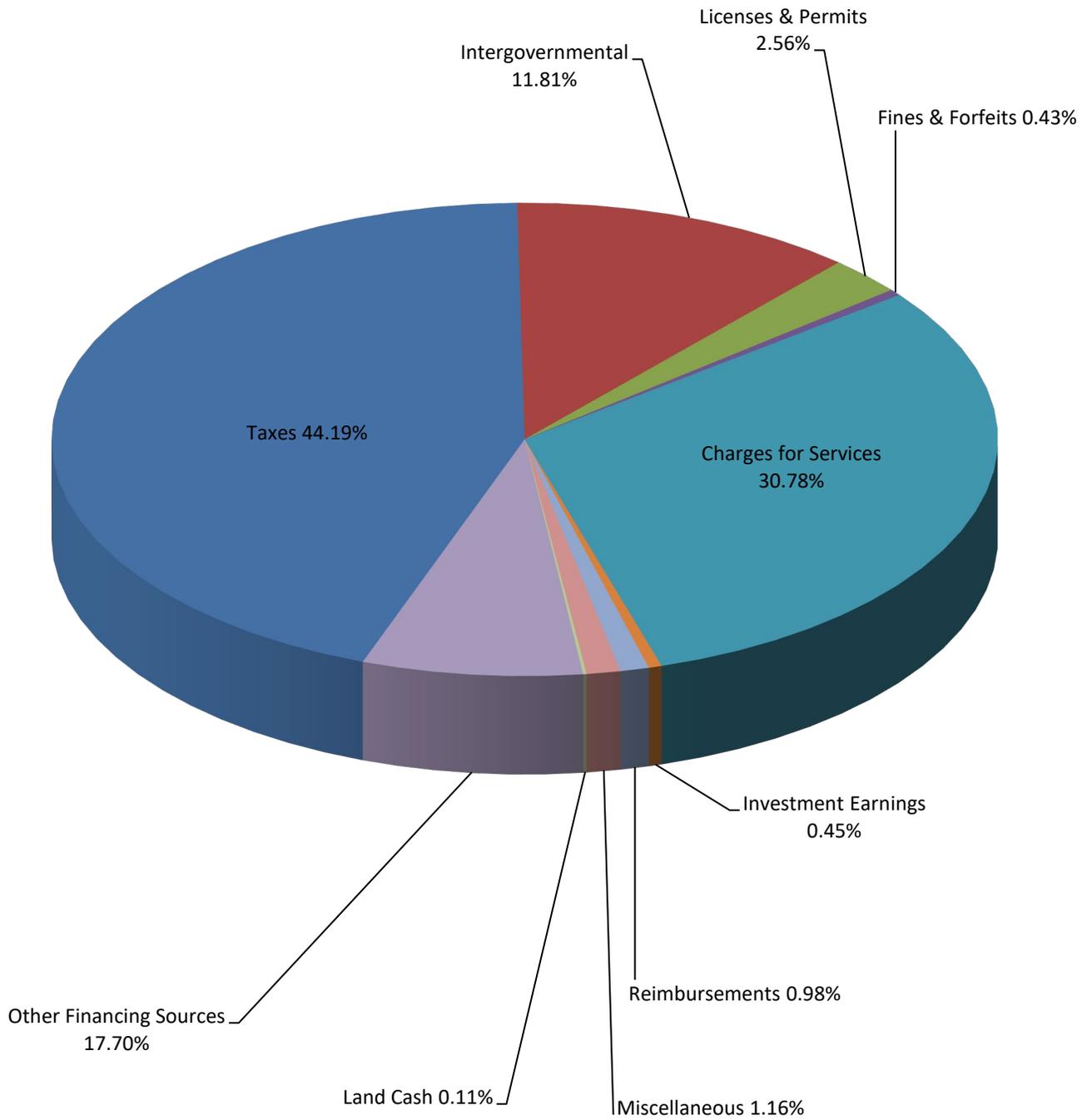
BUDGET OVERVIEW

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United City of Yorkville
Revenues by Category
Fiscal Year 2021

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>	11,640,828	2,770,234	474,500	113,000	1,702,046	89,878	88,000	20,000	-	35,000	16,933,486
<u>Special Revenue Funds</u>											
Motor Fuel Tax	-	809,598	-	-	-	4,263	-	-	-	-	813,861
Parks and Recreation	-	-	-	-	650,000	1,300	-	226,716	-	1,309,284	2,187,300
Land Cash	-	-	-	-	-	-	-	-	33,858	-	33,858
Countryside TIF	153,965	-	-	-	-	-	-	-	-	-	153,965
Downtown TIF	76,000	-	-	-	-	-	-	-	-	-	76,000
Downtown TIF II	25,000	-	-	-	-	-	-	-	-	-	25,000
Fox Hill SSA	16,034	-	-	-	-	-	-	-	-	-	16,034
Sunflower SSA	20,363	-	-	-	-	-	-	-	-	-	20,363
	-	-	-	-	-	-	-	-	-	-	-
<u>Debt Service Fund</u>	-	-	8,000	-	-	-	-	-	-	315,225	323,225
<u>Capital Project Funds</u>											
Vehicle & Equipment	-	-	109,500	8,800	269,059	1,000	59,464	1,000	-	-	448,823
City-Wide Capital	-	-	141,000	-	780,000	1,098	151,572	2,000	-	260,000	1,335,670
<u>Enterprise Funds</u>											
Water	-	-	-	-	4,350,250	22,557	-	100,260	-	179,020	4,652,087
Sewer	-	-	-	-	1,635,650	7,473	-	-	-	174,744	1,817,867
<u>Library Funds</u>											
Library Operations	1,562,000	25,250	-	8,500	12,300	8,959	-	3,750	-	26,584	1,647,343
Library Capital	-	-	50,000	-	-	500	-	-	-	-	50,500
TOTAL REVENUES	13,494,190	3,605,082	783,000	130,300	9,399,305	137,028	299,036	353,726	33,858	2,299,857	30,535,382

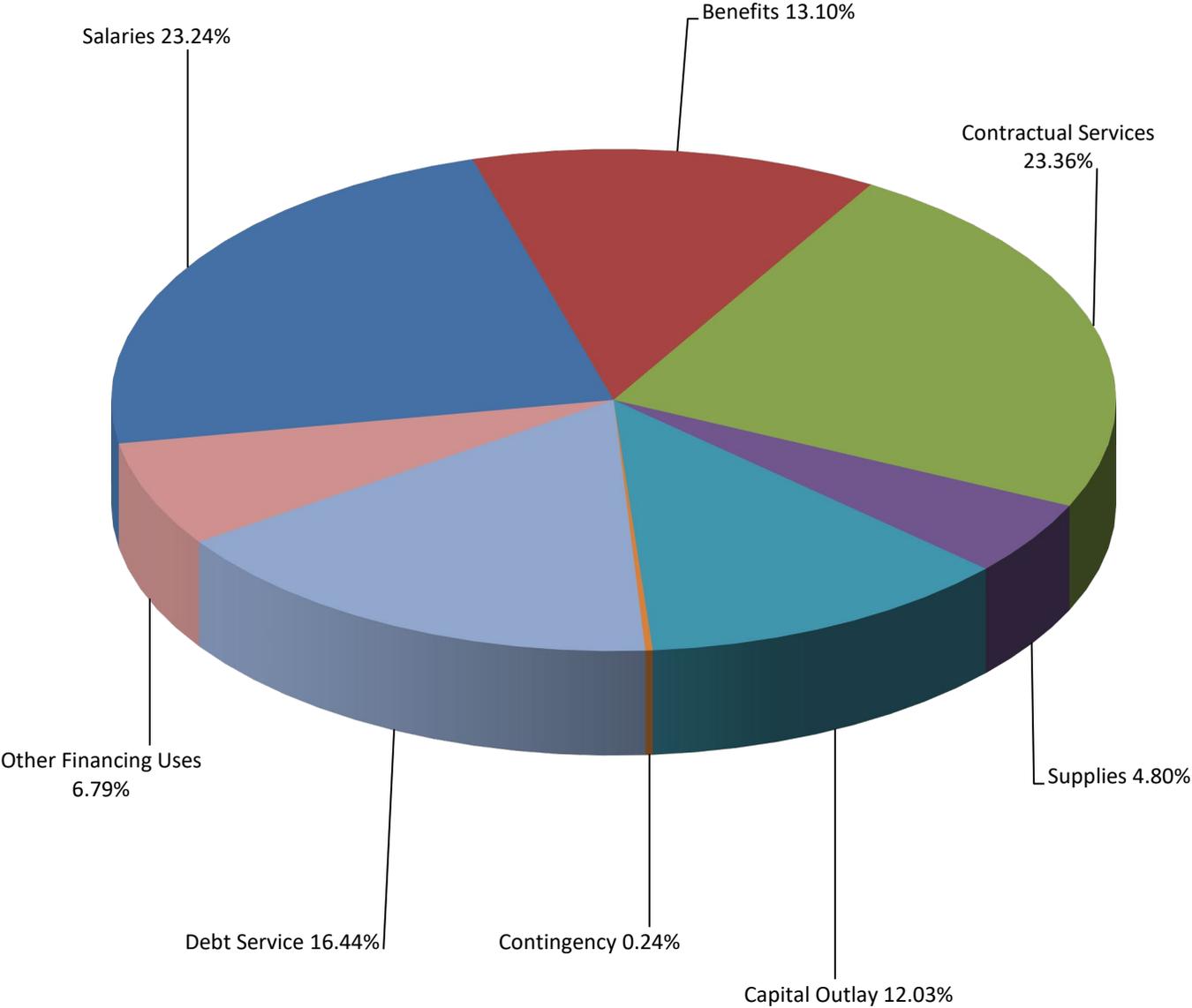
**United City of Yorkville
Revenues by Category
Fiscal Year 2021**



United City of Yorkville
Expenditures by Category
Fiscal Year 2021

FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Contingency	Developer Commitments	Debt Service	Other Financing Uses	Fund Total
<u>General Fund</u>	5,457,149	3,385,413	5,604,652	285,581	-	80,000	-	-	2,085,837	16,898,632
<u>Special Revenue Funds</u>										
Motor Fuel Tax	-	-	-	175,000	942,462	-	-	-	-	1,117,462
Parks and Recreation	1,172,012	485,000	392,565	507,185	-	-	-	-	-	2,556,762
Land Cash	-	-	5,287	-	235,000	-	-	-	-	240,287
Countryside TIF	-	-	14,175	-	-	-	-	208,311	-	222,486
Downtown TIF	-	-	76,364	-	17,488	-	-	212,200	-	306,052
Downtown TIF II	-	-	22,500	-	-	-	-	-	-	22,500
Fox Hill SSA	-	-	37,326	-	-	-	-	-	-	37,326
Sunflower SSA	-	-	20,326	-	-	-	-	-	-	20,326
<u>Debt Service Fund</u>	-	-	475	-	-	-	-	322,750	-	323,225
<u>Capital Project Funds</u>										
Vehicle & Equipment	-	-	11,100	6,664	562,460	-	-	71,570	-	651,794
City-Wide Capital	-	-	260,964	127,000	779,950	-	-	321,338	138,895	1,628,147
<u>Enterprise Funds</u>										
Water	509,530	241,168	1,078,983	359,273	1,333,243	-	-	2,305,935	-	5,828,132
Sewer	256,061	147,784	234,167	68,256	204,361	-	-	1,300,798	75,125	2,286,552
<u>Library Funds</u>										
Library Operations	479,742	179,800	152,448	25,300	-	-	-	827,088	-	1,664,378
Library Capital	-	-	3,500	72,000	-	-	-	-	-	75,500
TOTAL EXPENDITURES	7,874,494	4,439,165	7,914,832	1,626,259	4,074,964	80,000	-	5,569,990	2,299,857	33,879,561

United City of Yorkville
Expenditures by Category
Fiscal Year 2021



United City of Yorkville
Fund Balance History
Fiscal Years 2018 - 2021

FUND	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
<u>General Fund</u>	6,496,373	6,879,823	5,468,778	7,287,159	7,322,013
<u>Special Revenue Funds</u>					
Motor Fuel Tax	698,493	635,382	428,536	648,924	345,323
Parks and Recreation	473,852	452,914	312,946	369,462	-
Land Cash	(278,204)	211,832	62,362	245,673	39,244
Countryside TIF	(459,819)	(422,459)	(1,077,343)	(1,141,344)	(1,209,865)
Downtown TIF	(681,305)	(1,024,518)	(1,194,280)	(1,242,840)	(1,472,892)
Downtown TIF II	-	(2,736)	(10,000)	(68,565)	(66,065)
Fox Hill SSA	6,556	10,485	9,954	5,678	(15,614)
Sunflower SSA	(21,251)	(22,626)	(28,236)	(18,667)	(18,630)
<u>Debt Service Fund</u>	-	-	-	-	-
<u>Capital Project Funds</u>					
Vehicle & Equipment	357,246	496,042	263,801	467,984	265,013
City-Wide Capital	388,897	629,429	(30,817)	371,437	78,960
<u>Enterprise Funds *</u>					
Water	2,584,259	3,533,027	1,952,155	3,003,158	1,827,113
Sewer	1,411,053	1,110,251	705,765	1,075,504	606,819
<u>Library Fund</u>					
Library Operations	510,355	554,271	474,039	574,688	557,653
Library Capital	58,443	83,260	31,274	129,485	104,485
Totals	11,544,948	13,124,377	7,368,934	11,707,736	8,363,557

* Fund Balance Equivalency

United City of Yorkville
Revenue Budget Summary - All Funds
Fiscal Years 2018 - 2021

FUND	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
<u>General Fund</u>	15,502,203	16,422,323	16,469,238	16,844,855	16,933,486
<u>Special Revenue Funds</u>					
Motor Fuel Tax	504,253	546,082	534,904	728,829	813,861
Parks and Recreation	1,997,807	2,169,060	2,244,988	2,293,466	2,187,300
Land Cash	135,200	867,591	58,435	38,876	33,858
Countryside TIF	198,294	198,918	232,318	203,884	153,965
Downtown TIF	876,186	78,434	80,000	75,759	76,000
Downtown TIF II	-	-	-	24,171	25,000
Fox Hill SSA	9,366	13,381	13,381	13,382	16,034
Sunflower SSA	13,480	15,639	18,140	18,140	20,363
<u>Debt Service Fund</u>	321,275	324,725	324,025	324,025	323,225
<u>Capital Project Funds</u>					
Vehicle & Equipment	441,978	491,695	207,368	1,049,662	448,823
City-Wide Capital	2,799,288	2,858,794	4,172,029	1,541,100	1,335,670
<u>Enterprise Funds</u>					
Water	4,868,202	4,797,761	4,699,931	4,649,405	4,652,087
Sewer	2,849,832	2,423,306	2,149,679	2,234,550	1,817,867
<u>Library Funds</u>					
Library Operations	1,479,794	1,548,772	1,576,751	1,590,113	1,647,343
Library Capital	100,537	105,192	50,100	113,725	50,500
TOTAL REVENUES	32,097,695	32,861,673	32,831,287	31,743,942	30,535,382

United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2018 - 2021

FUND	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
<u>General Fund</u>	15,219,914	16,038,880	16,783,649	16,437,519	16,898,632
<u>Special Revenue Funds</u>					
Motor Fuel Tax	597,982	609,195	816,718	715,287	1,117,462
Parks and Recreation	1,969,832	2,189,999	2,349,081	2,376,918	2,556,762
Land Cash	663,720	377,555	104,850	5,035	240,287
Fox Industrial TIF	-	-	-	-	-
Countryside TIF	162,360	161,559	923,808	922,769	222,486
Downtown TIF	1,655,046	421,646	426,484	294,081	306,052
Downtown TIF II	-	2,736	35,000	90,000	22,500
Fox Hill SSA	17,552	9,453	30,977	18,189	37,326
Sunflower SSA	18,957	17,013	13,977	14,181	20,326
<u>Debt Service Fund</u>	321,275	324,725	324,025	324,025	323,225
<u>Capital Project Funds</u>					
Vehicle & Equipment	355,138	352,900	571,726	1,077,720	651,794
City-Wide Capital	3,765,921	2,618,264	4,798,408	1,799,092	1,628,147
<u>Enterprise Funds</u>					
Water	5,110,084	3,848,997	5,779,725	5,179,274	5,828,132
Sewer	2,816,811	2,724,110	2,546,355	2,269,297	2,286,552
<u>Library Fund</u>					
Library Operations	1,458,497	1,504,857	1,620,345	1,569,696	1,664,378
Library Capital	61,999	80,375	75,500	67,500	75,500
TOTAL EXPENDITURES	34,195,088	31,282,264	37,200,628	33,160,583	33,879,561

United City of Yorkville
Fiscal Year 2021 Budget
Fund Balance Summary

FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	7,287,159	16,933,486	16,898,632	34,854	7,322,013
<u>Special Revenue Funds</u>					
Motor Fuel Tax	648,924	813,861	1,117,462	(303,601)	345,323
Parks and Recreation	369,462	2,187,300	2,556,762	(369,462)	-
Land Cash	245,673	33,858	240,287	(206,429)	39,244
Countryside TIF	(1,141,344)	153,965	222,486	(68,521)	(1,209,865)
Downtown TIF	(1,242,840)	76,000	306,052	(230,052)	(1,472,892)
Downtown TIF II	(68,565)	25,000	22,500	2,500	(66,065)
Fox Hill SSA	5,678	16,034	37,326	(21,292)	(15,614)
Sunflower SSA	(18,667)	20,363	20,326	37	(18,630)
<u>Debt Service Fund</u>	-	323,225	323,225	-	-
<u>Capital Project Funds</u>					
Vehicle & Equipment	467,984	448,823	651,794	(202,971)	265,013
City-Wide Capital	371,437	1,335,670	1,628,147	(292,477)	78,960
<u>Enterprise Funds</u>					
Water	3,003,158	4,652,087	5,828,132	(1,176,045)	1,827,113
Sewer	1,075,504	1,817,867	2,286,552	(468,685)	606,819
<u>Library Fund</u>					
Library Operations	574,688	1,647,343	1,664,378	(17,035)	557,653
Library Capital	129,485	50,500	75,500	(25,000)	104,485
Totals	11,707,736	30,535,382	33,879,561	(3,344,179)	8,363,557

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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:

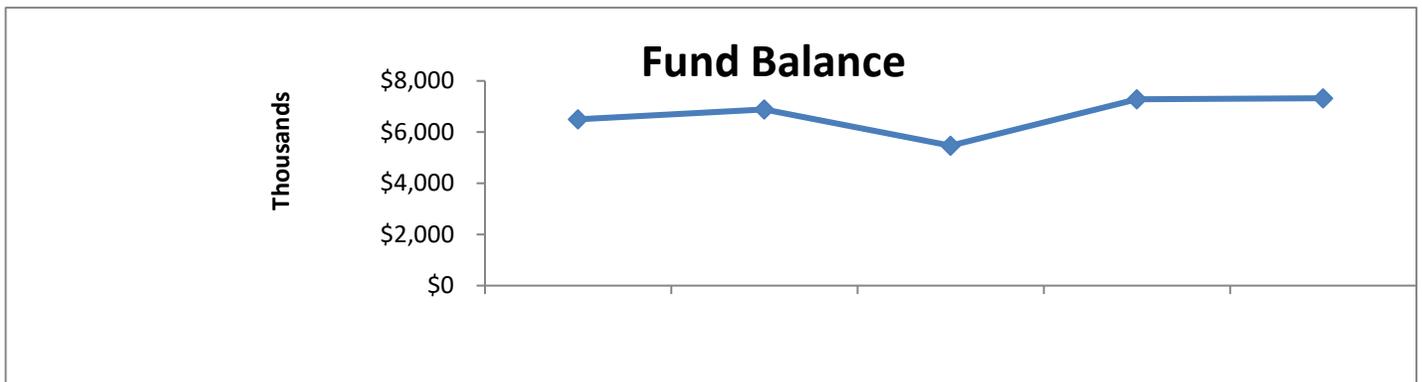
- Administration (110)
- Finance (120)
- Police (210)
- Community Development (220)
- Public Works – Streets (410)
- Public Works – Sanitation (540)
- Administrative Services (640)

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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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Taxes	10,962,693	11,232,397	11,388,715	11,424,909	11,640,828
Intergovernmental	2,296,435	2,725,393	2,703,232	2,873,570	2,770,234
Licenses & Permits	364,499	552,416	413,500	500,000	474,500
Fines & Forfeits	123,617	100,726	125,400	80,250	113,000
Charges for Service	1,508,994	1,598,662	1,616,211	1,664,939	1,702,046
Investment Earnings	49,018	90,321	80,000	159,952	89,878
Reimbursements	85,579	66,824	75,000	85,035	88,000
Miscellaneous	19,243	25,667	20,000	21,200	20,000
Other Financing Sources	92,125	29,917	47,180	35,000	35,000
Total Revenue	15,502,203	16,422,323	16,469,238	16,844,855	16,933,486
Expenditures					
Salaries	4,522,164	4,726,744	5,206,755	5,255,703	5,457,149
Benefits	2,905,833	2,901,328	3,273,617	3,156,402	3,385,413
Contractual Services	4,780,199	5,038,155	5,270,379	5,093,110	5,604,652
Supplies	231,954	332,370	452,498	370,563	285,581
Contingency	-	-	-	-	80,000
Other Financing Uses	2,779,764	3,040,283	2,580,400	2,561,741	2,085,837
Total Expenditures	15,219,914	16,038,880	16,783,649	16,437,519	16,898,632
Surplus (Deficit)	282,289	383,443	(314,411)	407,336	34,854
Ending Fund Balance	6,496,373	6,879,823	5,468,778	7,287,159	7,322,013
	42.7%	42.9%	32.6%	44.3%	43.3%



United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Taxes						
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,129,984	2,191,159	2,119,323	2,123,744	2,107,099
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION <i>TBD annually by Actuarial Valuation</i>	963,908	958,476	1,105,927	1,108,182	1,230,604
01-000-40-00-4030	MUNICIPAL SALES TAX	3,002,133	3,070,663	3,151,800	3,220,000	3,284,400
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,325,623	2,358,568	2,432,700	2,445,000	2,493,900
01-000-40-00-4040	ELECTRIC UTILITY TAX	702,111	730,949	710,000	715,000	715,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	251,555	277,380	250,000	265,000	265,000
01-000-40-00-4043	EXCISE TAX <i>Formerly Telecommunications Tax</i>	334,595	329,742	313,625	255,000	246,075
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	290,669	301,100	290,000	300,000	300,000
01-000-40-00-4050	HOTEL TAX <i>90% Rebated to Aurora Chamber of Commerce</i>	79,602	77,563	80,000	80,000	80,000
01-000-40-00-4055	VIDEO GAMING TAX	119,733	145,734	140,000	140,000	140,000
01-000-40-00-4060	AMUSEMENT TAX	199,974	208,315	205,000	205,000	205,000
01-000-40-00-4065	ADMISSIONS TAX <i>100% Rebated</i>	130,766	148,133	140,000	146,143	145,000
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT <i>100% Rebated</i>	374,631	362,874	382,500	358,000	365,160
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN <i>100% Rebated</i>	24,663	37,075	35,000	30,000	30,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE <i>100% Rebated</i>	9,865	10,436	10,000	10,000	10,000
01-000-40-00-4075	AUTO RENTAL TAX	14,541	15,890	14,500	15,500	15,250
	Total: Taxes	\$10,962,693	\$11,232,397	\$11,388,715	\$11,424,909	\$11,640,828
Intergovernmental						
01-000-41-00-4100	STATE INCOME TAX	1,640,291	1,966,699	1,916,366	2,040,110	1,897,310
01-000-41-00-4105	LOCAL USE TAX	474,797	578,328	602,966	640,090	675,281
01-000-41-00-4106	CANNABIS EXCISE TAX	-	-	-	618	15,218
01-000-41-00-4110	ROAD & BRIDGE TAX	131,612	128,668	130,000	131,199	130,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	14,932	16,154	17,000	16,500	16,500
01-000-41-00-4160	FEDERAL GRANTS <i>HIDTA Reimbursements</i> <i>Vest Grant Reimbursements</i>	11,716	13,553	15,000	13,000	14,925
01-000-41-00-4168	TRAFFIC SIGNAL MAINTENANCE	22,201	18,695	21,000	18,553	20,000
01-000-41-00-4170	STATE GRANTS	-	2,413	-	11,639	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL <i>Pull Tab & Jar Games</i>	886	883	900	1,861	1,000
	Total: Intergovernmental	\$2,296,435	\$2,725,393	\$2,703,232	\$2,873,570	\$2,770,234

United City of Yorkville

General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Licenses & Permits						
01-000-42-00-4200	LIQUOR LICENSE	56,465	65,819	56,000	65,000	65,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	9,472	10,395	7,500	10,000	9,500
01-000-42-00-4210	BUILDING PERMITS	298,562	476,202	350,000	425,000	400,000
	Total: Licenses & Permits	\$364,499	\$552,416	\$413,500	\$500,000	\$474,500
Fines & Forfeits						
01-000-43-00-4310	CIRCUIT COURT FINES	44,597	37,822	45,000	35,000	40,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	27,250	26,275	30,000	25,000	27,500
01-000-43-00-4323	OFFENDER REGISTRATION	695	420	400	250	500
01-000-43-00-4325	POLICE TOWS	51,075	36,209	50,000	20,000	45,000
	Total: Fines & Forfeits	\$123,617	\$100,726	\$125,400	\$80,250	\$113,000
Charges for Services						
01-000-44-00-4400	GARBAGE SURCHARGE	1,135,035	1,203,851	1,224,875	1,266,000	1,297,650
01-000-44-00-4405	UB COLLECTION FEES	163,782	178,775	165,000	165,000	165,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	21,213	21,649	21,000	25,000	25,000
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	188,064	194,387	204,836	204,836	213,896
	<i>Chargeback from Water, Sewer & TIF Funds</i>					
01-000-44-00-4474	POLICE SPECIAL DETAIL	900	-	500	4,103	500
	<i>Cancel out with Special Detail in Admin Svcs</i>					
	Total: Charges for Services	\$1,508,994	\$1,598,662	\$1,616,211	\$1,664,939	\$1,702,046
Investment Earnings						
01-000-45-00-4500	INVESTMENT EARNINGS	40,479	90,321	80,000	120,000	89,878
01-000-45-00-4550	GAIN ON INVESTMENT	8,539	-	-	39,952	-
	Total: Investment Earnings	\$49,018	\$90,321	\$80,000	\$159,952	\$89,878
Reimbursements						
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	1,154	-	25,000	11,035	25,000
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	11,582	2,809	10,000	15,000	15,000
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	35,217	36,358	35,000	36,000	36,000
01-000-46-00-4690	REIMB - MISCELLANEOUS	37,626	27,657	5,000	23,000	12,000
	<i>Fingerprinting, Postage, FOIA, Accident Reports, Subpoena Fees, etc.</i>					
	Total: Reimbursements	\$85,579	\$66,824	\$75,000	\$85,035	\$88,000
Miscellaneous						
01-000-48-00-4820	RENTAL INCOME	7,100	7,435	7,000	7,000	7,000
	<i>Beecher Lease Agreement & Rentals</i>					
01-000-48-00-4850	MISCELLANEOUS INCOME	12,143	18,232	13,000	14,200	13,000
	<i>Cash Over/Under, City Credit Card Rebates, etc.</i>					
	Total: Miscellaneous	\$19,243	\$25,667	\$20,000	\$21,200	\$20,000

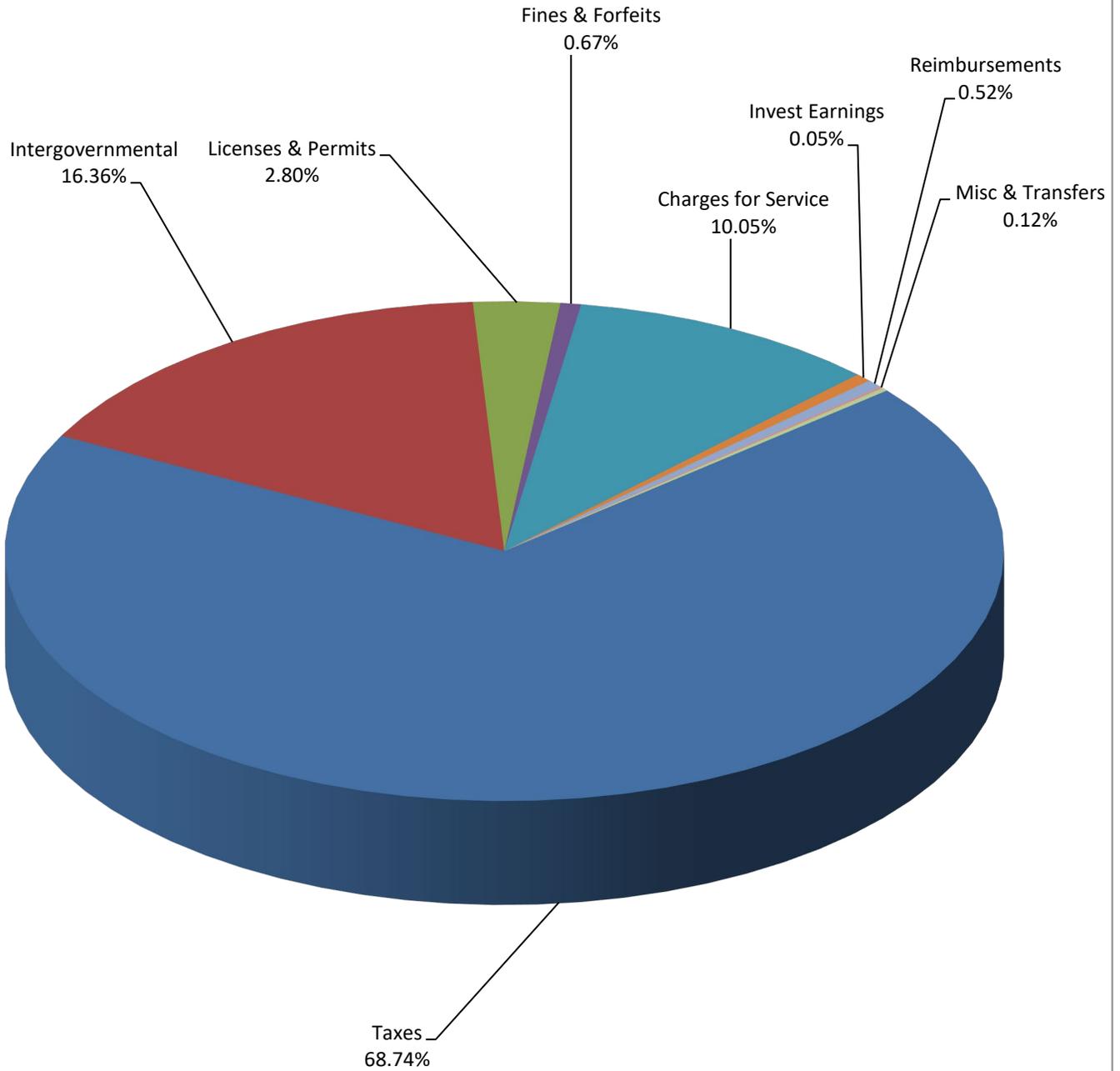
United City of Yorkville
General Fund

01

GENERAL FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		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>	92,125	29,917	47,180	35,000	35,000
	Total: Other Financing Sources	\$92,125	\$29,917	\$47,180	\$35,000	\$35,000
	Total: GENERAL FUND REVENUE	<u>\$15,502,203</u>	<u>\$16,422,323</u>	<u>\$16,469,238</u>	<u>\$16,844,855</u>	<u>\$16,933,486</u>

**United City of Yorkville
Revenue by Category
General Fund Fiscal Year 2021 Budget**



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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Expenditures					
Salaries	518,618	573,048	600,095	592,100	611,747
Benefits	201,497	216,185	220,528	221,195	211,572
Contractual Services	131,910	135,229	134,061	143,032	150,031
Supplies	8,832	10,280	10,000	10,000	19,000
Total Administration Department	860,857	934,742	964,684	966,327	992,350



Personnel *

Full-time Personnel: **

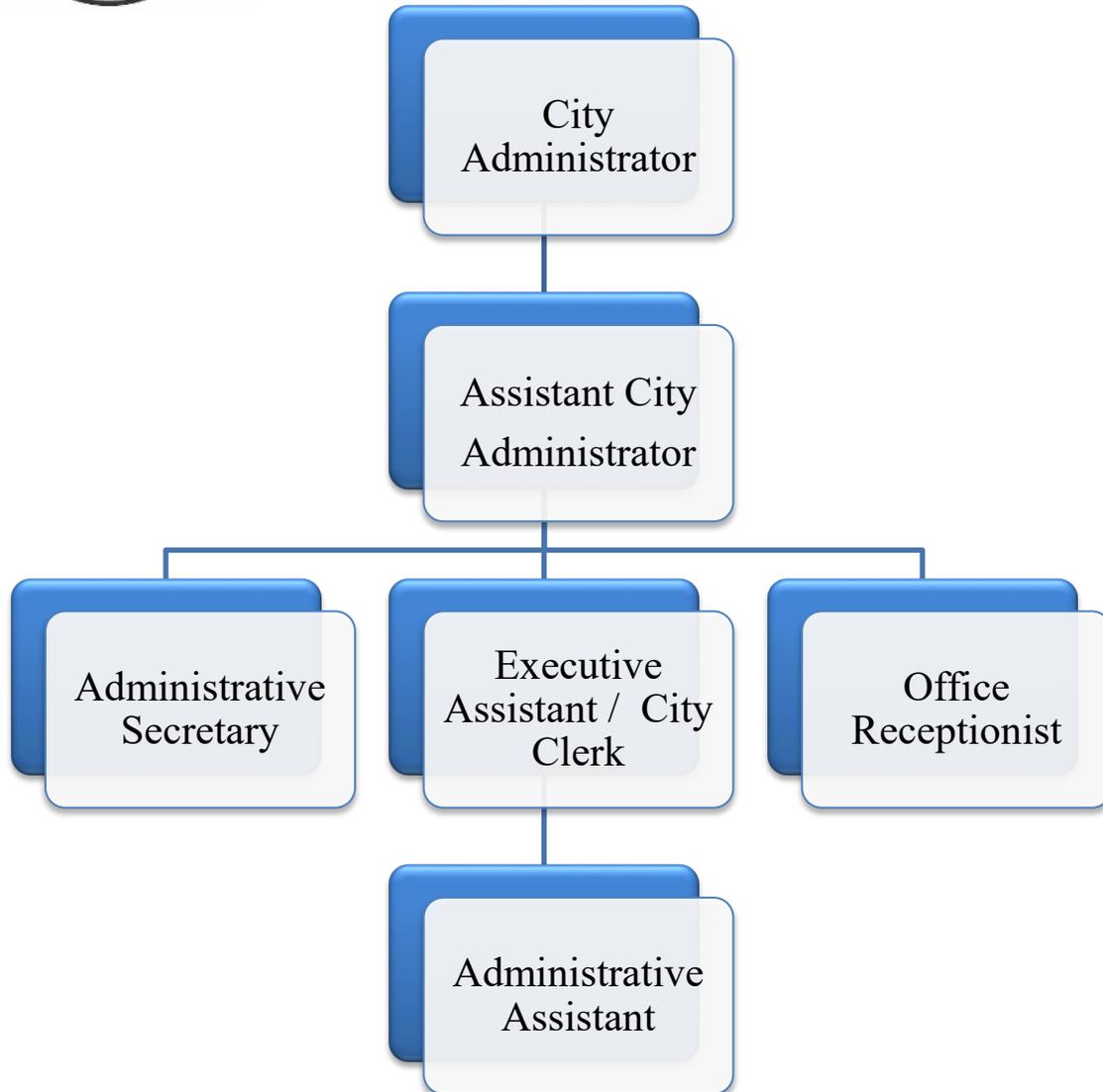
City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Executive Assistant / City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Office Receptionist	0.50	0.50	0.50	0.50	0.50
Total Full-time Personnel	5.50	5.50	5.50	5.50	5.50
Total Full-Time Equivalent Personnel	5.50	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 2021



ADMINISTRATION DEPARTMENT

Fiscal Year 2020 Administration Department Highlights

- Staff, along with Council input, has redesigned the City's website. The site strives to be user friendly so that residents and visitors can obtain information easily regarding City services.
- The City has made several steps forward with positive recruitment in manufacturing and industrial development. The City received BNSF Site Certification at the Eldamain Industrial site in 2019. This allows future industrial/manufacturing area to be marketed for BNSF service with approvals already on the rail. Staff is continuing to support Wrigley anticipating a roll-out of a future expansion.
- Staff will continue to work with Oswego and Montgomery on integrating shared services, training and equipment sharing.

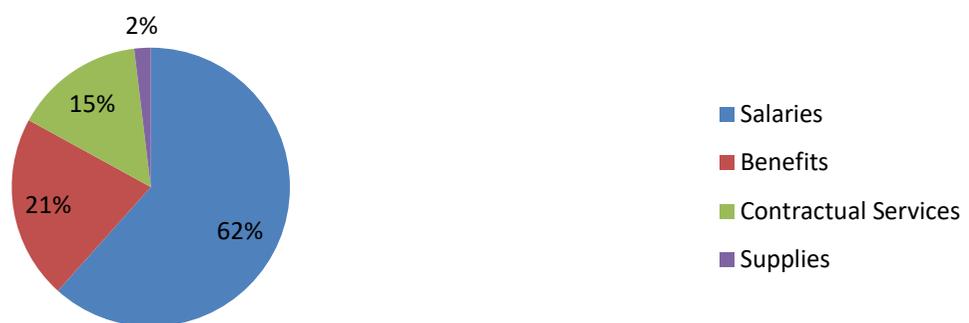
Fiscal Year 2021 Administration Department Goals & Objectives

- o Staff is looking into updating the City's codifier which displays the codified ordinances on the website.
- o 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.
- o Staff is continuing to support Wrigley anticipating a roll-out of a future expansion.

Administration Department Performance Metrics

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
<i>City Clerk's Office</i>					
Ordinances Approved	61	79	77	77	87
Resolutions Approved	20	36	39	30	42
# of FOIA requests completed	105	94	108	137	153
% 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 2018 Actual	FY 2019 Actual	FY 2020	FY 2020	FY 2021
				Adopted Budget	Projected	Adopted Budget
Salaries						
01-110-50-00-5001	SALARIES - MAYOR	9,970	9,570	11,000	10,000	10,500
01-110-50-00-5002	SALARIES - LIQUOR COMMISSIONER	1,000	1,000	1,000	1,000	1,000
01-110-50-00-5003	SALARIES - CITY CLERK <i>Position Eliminated - via Referendum</i>	7,035	7,087	-	600	-
01-110-50-00-5004	SALARIES - CITY TREASURER <i>Position Eliminated - via Referendum</i>	1,000	1,000	-	-	-
01-110-50-00-5005	SALARIES - ALDERMAN	48,225	46,825	50,000	49,000	50,000
01-110-50-00-5010	SALARIES - ADMINISTRATION	451,388	507,566	538,095	531,500	550,247
	Total: Salaries	\$518,618	\$573,048	\$600,095	\$592,100	\$611,747
Benefits						
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	48,542	51,208	49,367	53,000	62,251
01-110-52-00-5214	FICA CONTRIBUTION	35,304	38,889	41,686	41,686	43,010
01-110-52-00-5216	GROUP HEALTH INSURANCE	109,134	116,611	120,064	117,098	97,664
01-110-52-00-5222	GROUP LIFE INSURANCE	543	494	428	428	428
01-110-52-00-5223	DENTAL INSURANCE	7,013	7,853	7,853	7,853	7,089
01-110-52-00-5224	VISION INSURANCE	961	1,130	1,130	1,130	1,130
	Total: Benefits	\$201,497	\$216,185	\$220,528	\$221,195	\$211,572
Contractual Services						
01-110-54-00-5410	TUITION REIMBURSEMENT	5,110	12,864	-	-	-
01-110-54-00-5412	TRAINING & CONFERENCES	16,060	10,167	17,000	17,000	16,000
01-110-54-00-5415	TRAVEL & LODGING	11,408	6,952	10,000	10,000	10,000
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	2,081	3,767	3,767	-
01-110-54-00-5426	PUBLISHING & ADVERTISING	2,547	2,269	5,000	5,000	4,000
01-110-54-00-5430	PRINTING & DUPLICATING	4,139	2,456	3,250	3,250	3,250
01-110-54-00-5440	TELECOMMUNICATIONS	17,634	17,788	19,000	19,000	22,300
01-110-54-00-5448	FILING FEES	51	183	500	500	500
01-110-54-00-5451	CODIFICATION <i>Increased by \$5,000 - New Codifier</i>	2,864	7,808	5,000	5,000	10,000
01-110-54-00-5452	POSTAGE & SHIPPING	1,802	1,518	3,000	3,000	3,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	19,620	21,775	20,000	20,000	22,000

United City of Yorkville General Fund

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ADMINISTRATION DEPARTMENT

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
01-110-54-00-5462	PROFESSIONAL SERVICES	10,451	6,791	12,000	12,000	12,000
01-110-54-00-5480	UTILITIES	26,800	29,317	20,787	30,000	31,800
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,102	1,844	3,000	3,000	3,000
01-110-54-00-5488	OFFICE CLEANING	11,322	11,416	11,757	11,515	12,181
	Total: Contractual Services	\$131,910	\$135,229	\$134,061	\$143,032	\$150,031
Supplies						
01-110-56-00-5610	OFFICE SUPPLIES <i>Incl. \$10,000 for New Chairs & Tables in Chambers</i>	8,832	10,280	10,000	10,000	19,000
	Total: Supplies	\$8,832	\$10,280	\$10,000	\$10,000	\$19,000
	Total: ADMINISTRATION	<u>\$860,857</u>	<u>\$934,742</u>	<u>\$964,684</u>	<u>\$966,327</u>	<u>\$992,350</u>

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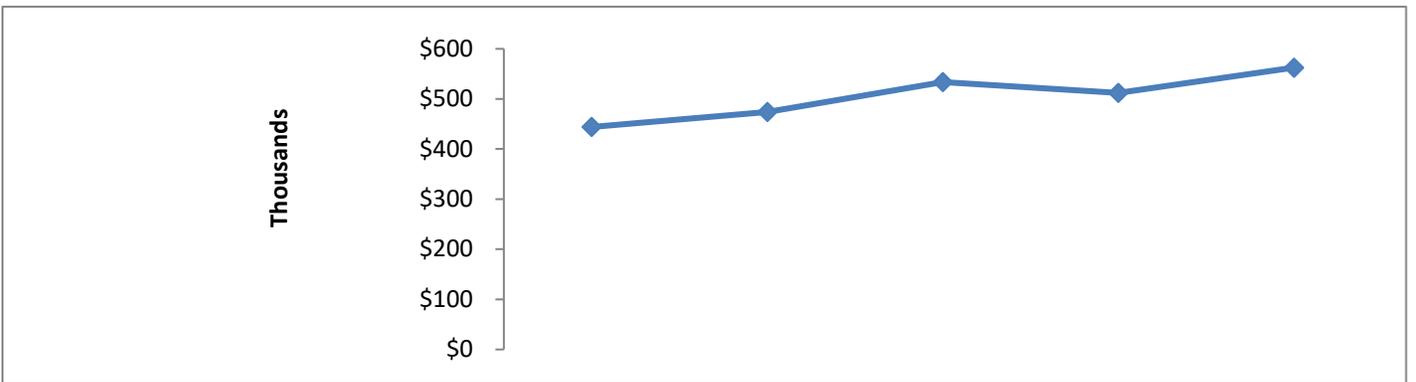
FINANCE DEPARTMENT

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Expenditures					
Salaries	251,587	271,575	301,372	293,000	324,856
Benefits	106,348	112,499	119,719	110,903	123,295
Contractual Services	84,202	88,505	110,150	105,900	111,857
Supplies	1,898	1,345	2,500	2,500	2,500
Total Finance Department	444,035	473,924	533,741	512,303	562,508



Personnel *

Full-time Personnel: **

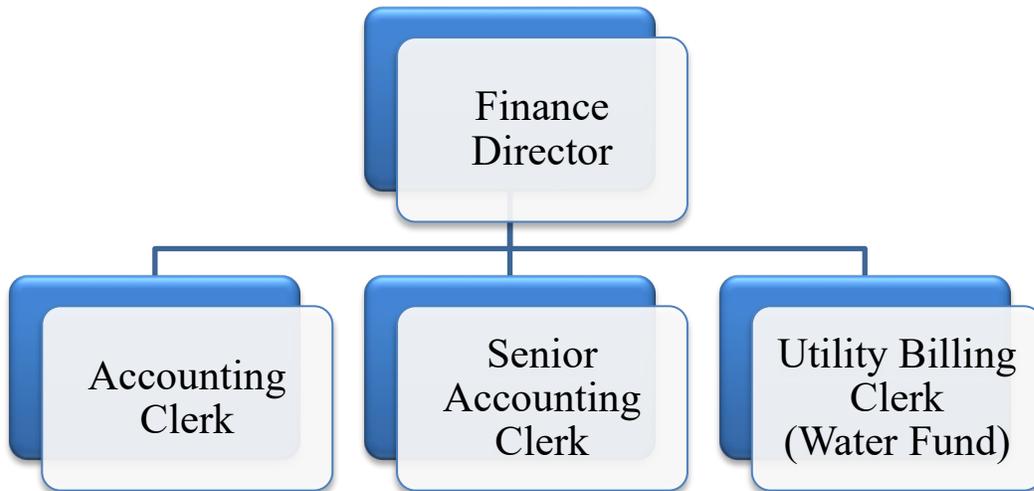
Finance Director	1.00	1.00	1.00	1.00	1.00
Senior Accounting Clerk	1.00	1.00	1.00	1.00	1.00
Accounting Clerk	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-Time Equivalent Personnel	3.00	3.00	3.00	3.00	3.00

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

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



Finance Department Organization Structure Fiscal Year 2021



FINANCE DEPARTMENT

Fiscal Year 2020 Finance Department Highlights

- The Finance Department coordinated the refinancing of a Note payable, originally issued to acquire property at 185 Wolf Street. The new refunding loan reduced the annual interest rate from 5.83% to 3.6%, and will save the City approximately \$63,000 over the remaining life of the original Note.
- Assisted in the re-implementation of the City's Municipal Aggregation Program. This is a "Green Power" initiative, whereas 5% of all electricity supplied to eligible residential and small commercial accounts will be generated from renewable resources. After the program is fully initiated this fall, the City will also be eligible to receive a civic contribution grant in the amount of \$72,000; at no additional cost to residents.
- Partnered with Progressive Energy, to conduct an energy audit of City's various large, small and street light electric accounts. Progressive conducted a competitive bid, whereby the City was able to lock-in historically low electricity supply rates over the next several years, which should save the City over \$50,000 per year.
- 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 9th consecutive year.

Fiscal Year 2021 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%, as allowed by Statute.
- o Continue to utilize the City's credit card program to generate cost sharing revenue for the City. Over the last six fiscal years the credit card program has generated approximately \$100,000 in rebate revenue.

Finance Department Performance Metrics

	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Actual	Actual	Actual
<i>Financial Reporting</i>				
Receive GFOA CAFR Award	Yes	Yes	Yes	TBD
Number of CAFR Award Comments	4	5	7	TBD
Number of Auditor Mgmt Comments	2	3	3	TBD
<i>Finance Department Operations</i>				
Checks Processed - Accounts Payable	3,063	3,142	3,145	3,621
Total \$ Amount of Accounts Payable Processing	\$ 20,397,654	\$ 19,843,528	\$ 18,385,492	\$ 17,736,113
Invoices Processed - Accounts Receivable	131	145	177	196
Total \$ Amount of Accounts Receivable Processing	\$ 1,003,390	\$ 481,094	\$ 267,332	\$ 380,159

FINANCE DEPARTMENT

Finance Department Performance Metrics (continued)

<i>Utility Billing Transactional Metrics</i>	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Number of Over-the-Counter Transactions (OTC)	10,612	9,119	8,889	8,513
Total \$ Amount Processed OTC	\$ 2,639,258	\$ 2,363,875	\$ 2,211,621	\$ 2,176,552
Number of Lockbox Transactions	10,177	9,651	9,244	9,517
Total \$ Amount Processed Lockbox	\$ 2,577,350	\$ 2,444,983	\$ 2,453,250	\$ 2,443,727
Number of MyGovHub Transactions	10,712	12,118	14,097	15,852
Total \$ Amount Processed MyGovHub	\$ 2,322,128	\$ 2,617,644	\$ 3,029,174	\$ 3,324,743
Number of RPPS Program Transactions	5,017	5,280	5,111	5,189
Total \$ Amount Processed RPPS Program	\$ 1,036,720	\$ 1,093,179	\$ 1,152,537	\$ 1,077,200

Finance Department Expenditure by Category



United City of Yorkville General Fund

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FINANCE DEPARTMENT

Account	Description	FY 2018 Actual	FY 2019 Actual	FY 2020	FY 2020	FY 2021
				Adopted Budget	Projected	Adopted Budget
Salaries						
01-120-50-00-5010	SALARIES & WAGES	251,587	271,575	301,372	293,000	324,856
	Total: Salaries	\$251,587	\$271,575	\$301,372	\$293,000	\$324,856
Benefits						
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	27,110	27,428	27,649	29,500	36,752
01-120-52-00-5214	FICA CONTRIBUTION	18,776	19,526	21,574	21,574	23,420
01-120-52-00-5216	GROUP HEALTH INSURANCE	54,102	59,400	64,351	53,684	57,566
01-120-52-00-5222	GROUP LIFE INSURANCE	334	246	246	246	246
01-120-52-00-5223	DENTAL INSURANCE	5,319	5,192	5,192	5,192	4,604
01-120-52-00-5224	VISION INSURANCE	707	707	707	707	707
	Total: Benefits	\$106,348	\$112,499	\$119,719	\$110,903	\$123,295
Contractual Services						
01-120-54-00-5412	TRAINING & CONFERENCES	3,515	2,432	3,500	3,500	3,500
01-120-54-00-5414	AUDITING SERVICES	29,000	29,800	34,100	30,600	31,400
01-120-54-00-5415	TRAVEL & LODGING	446	160	1,000	500	600
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	1,900	1,900	1,957
01-120-54-00-5430	PRINTING & DUPLICATING	2,989	2,804	3,500	3,500	3,500
01-120-54-00-5440	TELECOMMUNICATIONS	1,104	1,165	1,250	1,000	1,000
01-120-54-00-5452	POSTAGE & SHIPPING	897	991	1,200	1,200	1,200
01-120-54-00-5460	DUES & SUBSCRIPTIONS	985	1,165	1,500	1,500	1,500
01-120-54-00-5462	PROFESSIONAL SERVICES	43,325	48,322	60,000	60,000	65,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	1,941	1,666	2,200	2,200	2,200
	Total: Contractual Services	\$84,202	\$88,505	\$110,150	\$105,900	\$111,857
Supplies						
01-120-56-00-5610	OFFICE SUPPLIES	1,898	1,345	2,500	2,500	2,500
	Total: Supplies	\$1,898	\$1,345	\$2,500	\$2,500	\$2,500
	Total: FINANCE	<u>\$444,035</u>	<u>\$473,924</u>	<u>\$533,741</u>	<u>\$512,303</u>	<u>\$562,508</u>

POLICE DEPARTMENT

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

Operational Functions

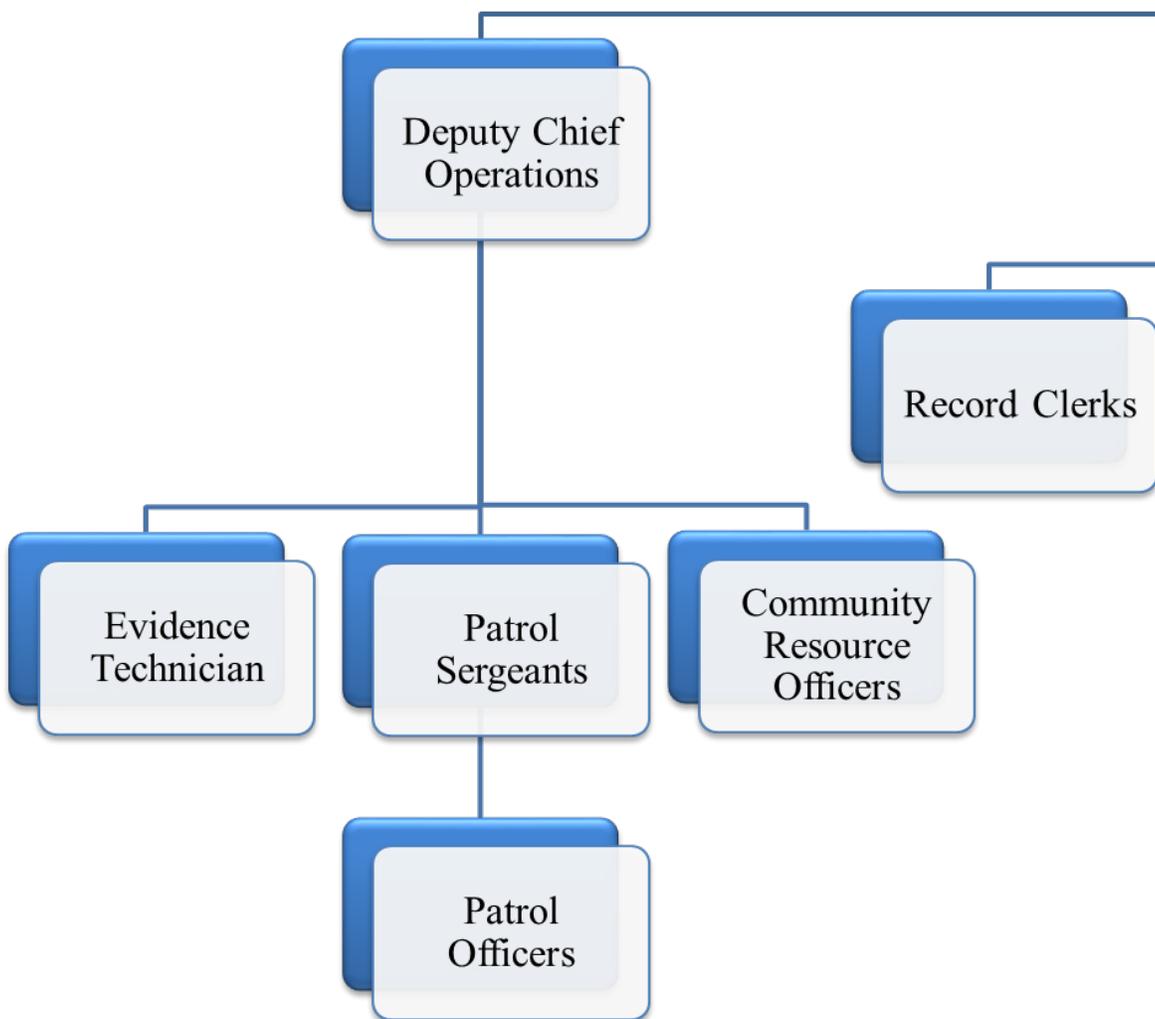
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|---|-----------------------------|
| - Investigate Crimes | - Daily Patrol of City |
| - Adjudication Operations & Collections | - Special Events Assistance |
| - Maintenance of Evidence & Crime Records | - Crime Prevention |
| - Traffic Enforcement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

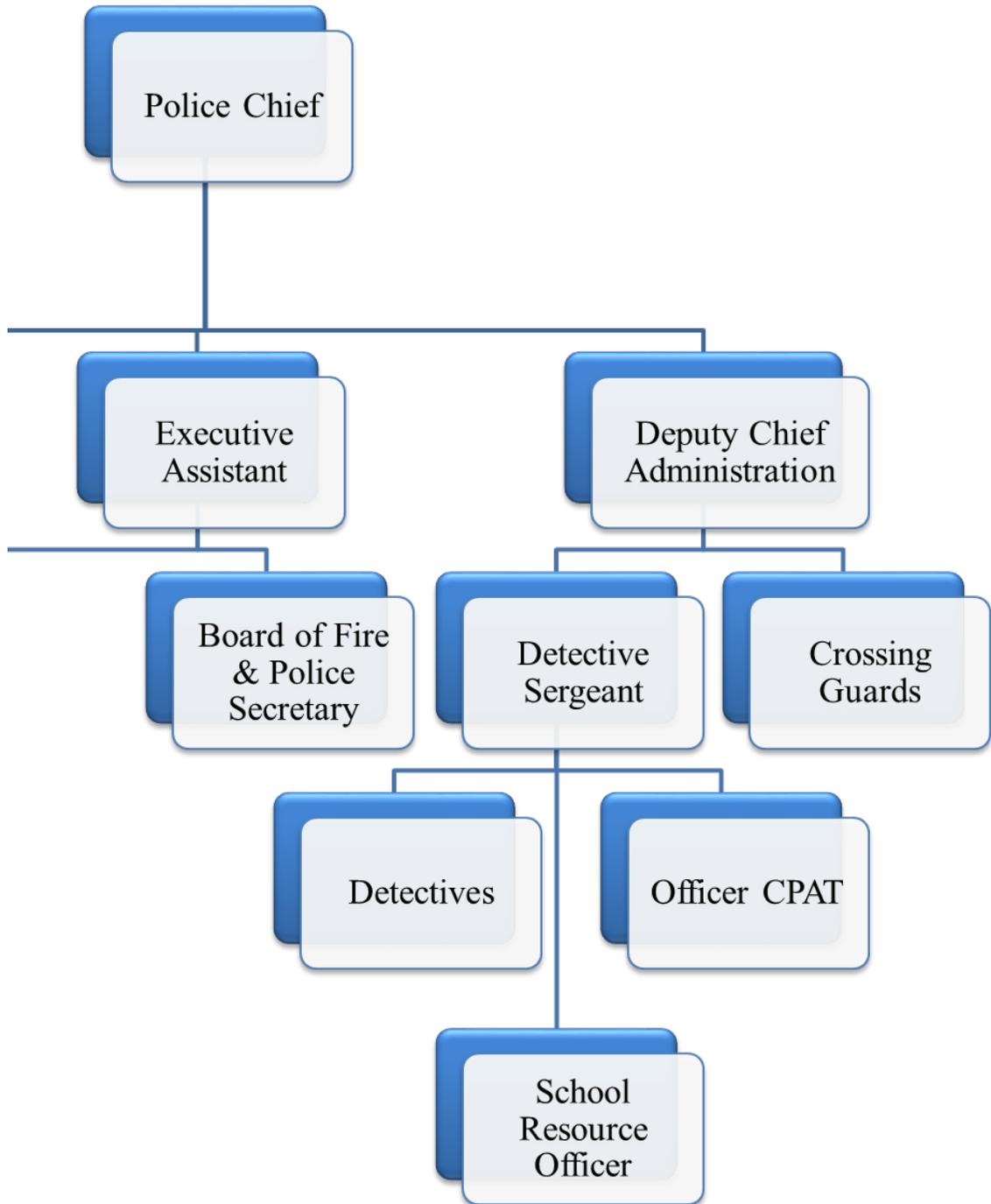
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Expenditures					
Salaries	2,911,083	3,000,199	3,349,248	3,441,000	3,434,608
Benefits	1,915,338	1,878,152	2,175,164	2,069,887	2,205,107
Contractual Services	354,356	288,525	294,812	278,897	311,025
Supplies	102,776	184,259	116,000	114,750	113,480
Total Police Department	5,283,553	5,351,135	5,935,224	5,904,534	6,064,220





Police Department Organization Structure Fiscal Year 2021





POLICE DEPARTMENT

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 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	5.00	6.00	5.00	6.00
^ Police Officers	21.00	19.00	24.00	23.00	23.00
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	 33.00	 30.00	 36.00	 34.00	 35.00
^ <i>sworn</i>	30.00	27.00	33.00	31.00	32.00
 Part-time Personnel:					
^ Police Officers	0.22	0.35	0.36	0.40	0.44
^ Evidence Custodian	0.14	0.22	0.24	0.24	0.26
Community Service Officers	0.20	0.00	0.48	0.74	0.73
Record Clerks	0.59	0.32	0.48	0.53	0.58
Crossing Guards	<u>0.38</u>	<u>0.47</u>	<u>0.48</u>	<u>0.34</u>	<u>0.48</u>
 Total Part-Time Personnel	 1.53	 1.36	 2.04	 2.25	 2.50
^ <i>sworn</i>	0.36	0.57	0.60	0.64	0.71
 Total Full-Time Equivalent Personnel	 <u>34.53</u>	 <u>31.36</u>	 <u>38.04</u>	 <u>36.25</u>	 <u>37.50</u>
* <i>Total sworn</i>	30.36	27.57	33.60	31.64	32.71

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

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

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

POLICE DEPARTMENT

Fiscal Year 2020 Police Department Highlights

- Five (5) patrol officers were hired and assigned to the Field Operations Division, bringing sworn staff to thirty-one (31) with an authorized staffing level of thirty-three (33).
- A thorough fleet analysis (including purchase vs. lease) and squad replacement schedule was completed. At the beginning of the current fiscal year the total Police fleet was twenty-three (23) vehicles. The fleet analysis revealed that a reduction of three (3) vehicles still allowed sufficient operational coverage. One new Ford Explorer was purchased bringing the total fleet to twenty (20).
- The City Emergency Operations Plan was updated to include planning for an emergency operations center.
- Implementation of electronic traffic crash reporting through Lexis Nexis.
- Completed a comprehensive review of a large portion of the Departments policies and procedures.
- Special event planning procedures to include policy development and organizational staffing, traffic planning, weather monitoring and other safety related requirements.
- Community Policing initiatives included Butter Burgers and Badges, Shop with a Cop, Polar Plunge, Autism Awareness, Special Event Parades, etc.
- Implementation of a comprehensive citizen communication tool to include commendation and complaint standards as well as a social media platform to provide up to date and relevant crime and crash data to our residents.
- Ten (10) officers received Crisis Intervention Team training (CIT) this year.
- Development of a traffic complaint system to document, track and evaluate traffic violations (i.e. speeding, stop sign violations) that are reported to the Yorkville Police Department.

Fiscal Year 2021 Police Department Goals & Objectives

- o The purchase and implementation of electronic citation software through Tyler/New World.
- o Purchase two (2) police SUV's for patrol operations.
- o Complete a comprehensive workload assessment to properly allocate and distribute personnel throughout the organization. This would include the potential promotion of a Police Commander position.
- o Research, develop and implement a Crisis Intervention Team (CIT).
- o Development and implementation of a Department recruitment team utilizing professional standards, expectations and best practice standards in law enforcement recruitment.
- o Implementation of additional citizens communication tool and social media platform (i.e. Snap Chat, LinkedIn, etc.).
- o Implementation and participation in the "Neighbors by Ring" program.
- o Development and implementation of a High School and College Internship Program.

POLICE DEPARTMENT

**Police Department
Expenditure by Category**



United City of Yorkville General Fund

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POLICE DEPARTMENT

Account	Description	FY 2018 Actual	FY 2019 Actual	FY 2020	FY 2021	
				Adopted Budget	Adopted Budget	
Salaries						
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,652,672	1,683,202	1,924,224	1,890,000	1,981,203
01-210-50-00-5011	SALARIES - COMMAND STAFF	365,716	445,280	396,159	474,500	394,401
01-210-50-00-5012	SALARIES - SERGEANTS	588,265	552,940	644,811	700,000	664,437
01-210-50-00-5013	SALARIES - POLICE CLERKS	141,996	162,466	175,554	170,000	183,567
01-210-50-00-5014	SALARIES - CROSSING GUARD	24,855	29,460	27,500	30,000	30,000
01-210-50-00-5015	PART-TIME SALARIES	39,961	34,390	70,000	65,500	70,000
01-210-50-00-5020	OVERTIME	97,618	92,461	111,000	111,000	111,000
	Total: Salaries	\$2,911,083	\$3,000,199	\$3,349,248	\$3,441,000	\$3,434,608
Benefits						
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	15,192	16,262	16,106	17,000	20,767
01-210-52-00-5213	EMPLOYER CONTRI - POLICE PENSION <i>Police Pension Portion of P-Tax Levy</i>	966,211	963,361	1,111,484	1,111,484	1,230,604
01-210-52-00-5214	FICA CONTRIBUTION	215,493	219,536	245,951	258,000	253,963
01-210-52-00-5216	GROUP HEALTH INSURANCE	659,332	624,253	741,025	629,898	648,780
01-210-52-00-5222	GROUP LIFE INSURANCE	3,620	2,281	2,748	2,562	2,714
01-210-52-00-5223	DENTAL INSURANCE	48,896	46,051	50,770	44,632	41,677
01-210-52-00-5224	VISION INSURANCE	6,594	6,408	7,080	6,311	6,602
	Total: Benefits	\$1,915,338	\$1,878,152	\$2,175,164	\$2,069,887	\$2,205,107
Contractual Services						
01-210-54-00-5410	TUITION REIMBURSEMENT	8,442	10,050	17,272	15,000	15,000
01-210-54-00-5411	POLICE COMMISSION	13,844	9,846	4,000	4,000	17,250
01-210-54-00-5412	TRAINING & CONFERENCE	16,862	27,103	21,000	19,000	25,500
01-210-54-00-5415	TRAVEL & LODGING	7,541	1,713	10,000	5,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Police Chargeback to Veh & Equip Fund</i>	130,208	77,158	24,032	24,032	43,844
01-210-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	6,115	16,000	16,000	-
01-210-54-00-5430	PRINTING & DUPLICATING	5,713	3,402	4,500	4,750	5,000
01-210-54-00-5440	TELECOMMUNICATIONS	34,985	42,738	40,000	41,000	42,000
01-210-54-00-5452	POSTAGE & SHIPPING	944	1,187	1,600	1,100	1,200
01-210-54-00-5460	DUES & SUBSCRIPTIONS <i>Includes SRT, Mobile Command Unit, Major Crimes Task Force & NEMRT Dues, etc.</i>	5,985	10,490	9,000	13,000	10,700
01-210-54-00-5462	PROFESSIONAL SERVICES	41,679	21,328	42,500	42,500	36,750
01-210-54-00-5467	ADJUDICATION SERVICES	12,871	12,925	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD LIVE SCAN	1,995	-	2,000	2,000	2,000
01-210-54-00-5472	KENDALL CO. JUVE PROBATION	3,584	3,717	4,000	4,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE <i>Discontinued - Included in KenCom Fees</i>	6,660	-	-	-	-

United City of Yorkville General Fund

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POLICE DEPARTMENT

Account	Description	FY 2018 Actual	FY 2019 Actual	FY 2020	FY 2020	FY 2021
				Adopted Budget	Projected	Adopted Budget
01-210-54-00-5485	RENTAL & LEASE PURCHASE	5,362	5,702	7,150	6,000	5,600
01-210-54-00-5488	OFFICE CLEANING	11,323	11,416	11,758	11,515	12,181
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	46,358	43,635	60,000	50,000	60,000
	Total: Contractual Services	\$354,356	\$288,525	\$294,812	\$278,897	\$311,025
Supplies						
01-210-56-00-5600	WEARING APPAREL	12,312	29,110	15,000	25,000	15,000
01-210-56-00-5610	OFFICE SUPPLIES	2,669	2,665	4,500	3,250	4,500
01-210-56-00-5620	OPERATING SUPPLIES	13,029	79,069	16,000	10,000	16,500
01-210-56-00-5650	COMMUNITY SERVICES	1,883	1,446	1,500	1,500	1,500
01-210-56-00-5690	BALLISTIC VESTS <i>Partially Reimbursable - DOJ Vest Grant</i>	4,149	7,350	6,000	6,000	3,850
01-210-56-00-5695	GASOLINE	58,739	54,704	63,000	59,000	63,130
01-210-56-00-5696	AMMUNITION	9,995	9,915	10,000	10,000	9,000
	Total: Supplies	\$102,776	\$184,259	\$116,000	\$114,750	\$113,480
	Total: POLICE DEPARTMENT	<u>\$5,283,553</u>	<u>\$5,351,135</u>	<u>\$5,935,224</u>	<u>\$5,904,534</u>	<u>\$6,064,220</u>

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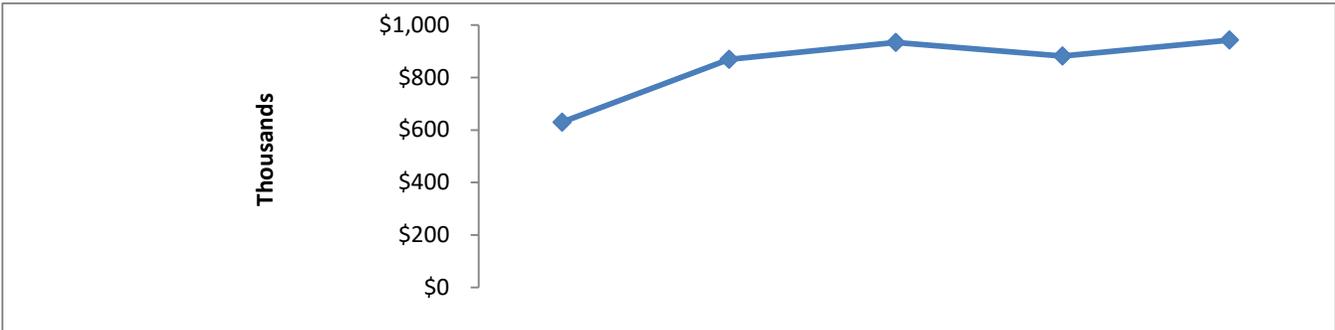
COMMUNITY DEVELOPMENT

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

Operational Functions

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Expenditures					
Salaries	427,777	467,435	520,619	510,000	535,995
Benefits	151,538	166,052	184,592	192,379	201,768
Contractual Services	44,147	227,722	220,320	170,320	194,700
Supplies	6,431	7,836	7,655	9,400	9,691
Total Community Development Dept	629,893	869,045	933,186	882,099	942,154



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	1.00	1.00	1.00	1.00	1.00
Property Maintenance Inspector	0.00	1.00	1.00	1.00	1.00
Building Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Total Full-time Personnel	5.00	6.00	6.00	6.00	6.00
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Part-time Personnel:

Inspectors	0.56	0.10	0.00	0.00	0.00
Planning Intern	<u>0.21</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

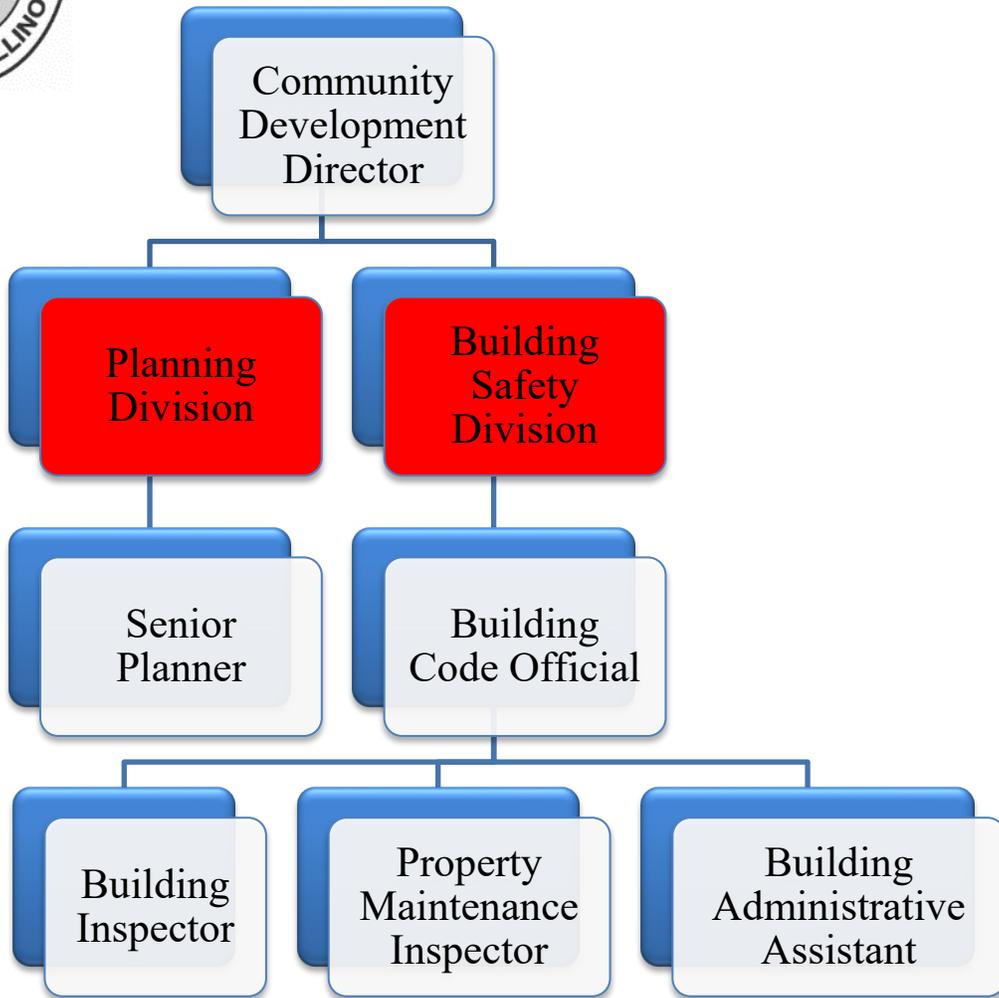
Total Part-Time Personnel	0.77	0.10	0.00	0.00	0.00
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Total Full-Time Equivalent Personnel	5.77	6.10	6.00	6.00	6.00
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* All personnel numbers presented as Full-Time Equivalents (FTE).

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

Community Development Department Organization Structure Fiscal Year 2021



Fiscal Year 2020 Community Development Department Highlights

- Kick-off of the Unified Development Ordinance (UDO) began in Spring 2019 and the UDO Advisory Committee was appointed by the Mayor in Summer 2019. The consultant, Houseal Lavigne, and the UDO Steering Committee will work over the next 24 months to prepare a comprehensive ordinance covering all aspects of zoning, site development, engineering, landscaping and appearance standards for the city. Additionally, the final ordinance will be accompanied by a “smart code” which allows the public to interface with the code provisions to calculate regulations specific to their property.
- In the Fall of 2019, the City adopted a Downtown Overlay District Streetscape Master Plan with Form 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 and Main Streets), while the form-based code is meant to encourage compatibility with the character of the area without stifling the creativity of designers.
- Adoption of a Downtown Art Program in January 2020, which includes a comprehensive policy and plan to encourage the display of art in various installations (wall murals, manhole covers, utility box wrappings, free-standing interactive art sculptures and temporary works) in outdoor public spaces throughout the Downtown.
- In Summer/Fall 2019, the update to the City’s Building Code from the 2009 series of the International Code to the 2018 series was approved. The 2018 International Codes represent the most current comprehensive building standards available for the construction community.
- In FY 2020, the Planning and Zoning Commission considered a total of 32 various land use entitlement requests. The majority of these requests were text amendments (28%) which were primarily identification of new permitted uses (i.e., short-term rentals, accessory structures/uses, and adult-use cannabis) and creation of new regulations (i.e., Downtown Form-Based Code and Building Code Update).

- **Major Development Project Approvals**

Morton Buildings - A new one-story, 7,000 square foot office and manufacturing building was approved in 2019. The property consists of approximately 2 acres, and is located within the Yorkville Business District, north of Boombah Boulevard.

Lenny’s Gas N Wash - Construction has begun on the recently approved 3.43-acre full-service gas station, car wash and convenience store project located north of Raging Waves at the northeast corner of N. Bridge Street (IL-47) and Waterpark Way.

Grande Reserve – Approval of Final Plats for Units 26 and 27 of the residential subdivision which consists of 52-acres and 171 new villa-style single-family detached lots located in the Colonies neighborhood of the development.

Kendall Marketplace Commercial – Approval of a Final Plat of a 38-acre parcel for ten (10) new lots in Unit 1 of the Kendall Marketplace development. The new lots will be utilized for future commercial out lots within the larger commercial area.

COMMUNITY DEVELOPMENT

Fiscal Year 2021 Community Development Department Goals & Objectives

- **Downtown Planning Projects**
 - Downtown Tactical Urbanism Project Installation.
 - Downtown Art Program Implementation.
 - Sourcing Potential Grant Funding.
- **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.
 - Planning & Zoning Commission Training Series continuation.

Community Development Department Performance Metrics

<u>Types of Permits Issued</u>	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Actual	Actual	Actual	Actual
Single Family - Detached	14	55	95	217	141
<i>% Change</i>	<i>250.00%</i>	<i>292.86%</i>	<i>72.73%</i>	<i>128.42%</i>	<i>-35.02%</i>
BUILD Program	84	104	71	-	-
<i>% Change</i>	<i>25.37%</i>	<i>23.81%</i>	<i>-31.73%</i>	<i>-</i>	<i>-</i>
Commercial	136	125	167	118	113
<i>% Change</i>	<i>21.43%</i>	<i>-8.09%</i>	<i>33.60%</i>	<i>-29.34%</i>	<i>-4.24%</i>
Miscellaneous	447	587	621	640	1959
<i>% Change</i>	<i>13.74%</i>	<i>31.32%</i>	<i>5.79%</i>	<i>3.06%</i>	<i>206.09%</i>

Community Development Department Performance Metrics (continued)

Total Permits Issued	684	871	1,003	980	2,247
<i>% Change</i>	<i>18.87%</i>	<i>27.32%</i>	<i>15.15%</i>	<i>-2.29%</i>	<i>129.29%</i>
Construction Costs	\$ 22,745,981	\$ 38,778,983	\$ 75,816,094	\$ 56,778,613	\$ 53,402,962
<i>% Change</i>	<i>-58.47%</i>	<i>70.49%</i>	<i>95.51%</i>	<i>-25.11%</i>	<i>-5.95%</i>
Permit Fees	\$ 1,283,317	\$ 1,972,943	\$ 3,160,745	\$ 2,066,352	\$ 1,724,672
<i>% Change</i>	<i>7.88%</i>	<i>53.74%</i>	<i>60.20%</i>	<i>-34.62%</i>	<i>-16.54%</i>

Community Development Department Expenditure by Category



United City of Yorkville General Fund

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COMMUNITY DEVELOPMENT DEPARTMENT

Account	Description	FY 2018 Actual	FY 2019 Actual	FY 2020	FY 2020	FY 2021
				Adopted Budget	Projected	Adopted Budget
Salaries						
01-220-50-00-5010	SALARIES & WAGES	408,213	465,031	520,619	510,000	535,995
01-220-50-00-5015	PART-TIME SALARIES	19,564	2,404	-	-	-
	Total: Salaries	\$427,777	\$467,435	\$520,619	\$510,000	\$535,995
Benefits						
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	43,851	46,722	47,763	51,000	60,639
01-220-52-00-5214	FICA CONTRIBUTION	31,813	34,486	38,317	38,317	39,552
01-220-52-00-5216	GROUP HEALTH INSURANCE	69,021	77,686	90,471	94,490	93,545
01-220-52-00-5222	GROUP LIFE INSURANCE	491	375	429	439	446
01-220-52-00-5223	DENTAL INSURANCE	5,590	5,893	6,603	7,052	6,505
01-220-52-00-5224	VISION INSURANCE	772	890	1,009	1,081	1,081
	Total: Benefits	\$151,538	\$166,052	\$184,592	\$192,379	\$201,768
Contractual Services						
01-220-54-00-5412	TRAINING & CONFERENCES	4,876	4,645	7,300	7,300	7,300
01-220-54-00-5415	TRAVEL & LODGING	7,677	4,713	6,500	6,500	6,500
01-220-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	44,985	-	-	-
01-220-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	4,120	4,120	-
01-220-54-00-5426	PUBLISHING & ADVERTISING	2,169	3,433	2,500	2,500	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	1,367	1,254	1,500	1,500	1,500
01-220-54-00-5440	TELECOMMUNICATIONS	4,098	3,914	4,000	4,000	4,000
01-220-54-00-5452	POSTAGE & SHIPPING	591	687	1,000	1,000	500
01-220-54-00-5459	INSPECTIONS	1,785	102,073	125,000	75,000	70,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	2,141	2,876	2,750	2,750	2,750
01-220-54-00-5462	PROFESSIONAL SERVICES	16,311	56,442	62,500	62,500	92,500
	<i>Includes \$80,000 for Subdivision Control Ord</i>					
01-220-54-00-5485	RENTAL & LEASE PURCHASE	3,132	2,700	3,150	3,150	3,150
01-220-54-00-5490	VEHICLE MAINTENANCE SERVICES	-	-	-	-	4,000
	Total: Contractual Services	\$44,147	\$227,722	\$220,320	\$170,320	\$194,700
Supplies						
01-220-56-00-5610	OFFICE SUPPLIES	1,707	1,132	1,500	1,500	1,500
01-220-56-00-5620	OPERATING SUPPLIES	2,699	4,411	3,750	3,750	3,750
01-220-56-00-5695	GASOLINE	2,025	2,293	2,405	4,150	4,441
	Total: Supplies	\$6,431	\$7,836	\$7,655	\$9,400	\$9,691
	Total: COMMUNITY DEVELOPMENT	<u>\$629,893</u>	<u>\$869,045</u>	<u>\$933,186</u>	<u>\$882,099</u>	<u>\$942,154</u>

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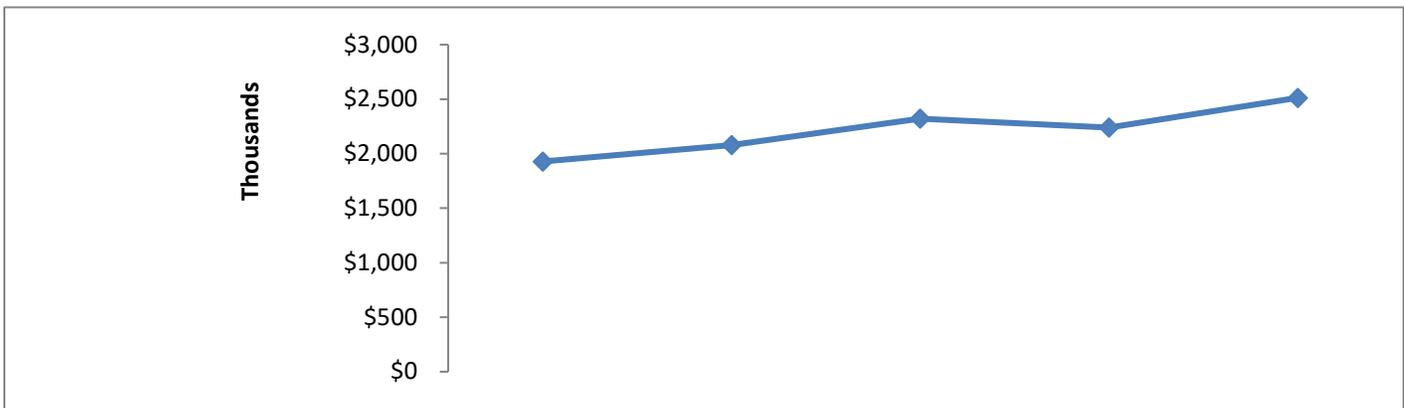
PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Expenditures					
Salaries	395,459	414,487	434,921	415,500	549,443
Benefits	196,203	192,711	193,915	190,730	245,418
Contractual Services	1,239,831	1,344,900	1,390,015	1,414,039	1,591,767
Supplies	97,088	125,841	301,343	218,913	125,910
Total Public Works Department	1,928,581	2,077,939	2,320,194	2,239,182	2,512,538



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	3.00	3.00
Maintenance Worker II	2.00	2.00	2.00	1.00	1.00
Part-time Personnel:					
Seasonal Worker	0.43	0.65	0.96	0.73	0.96
Total Full-Time Equivalent Personnel	5.76	5.98	6.29	6.06	6.29

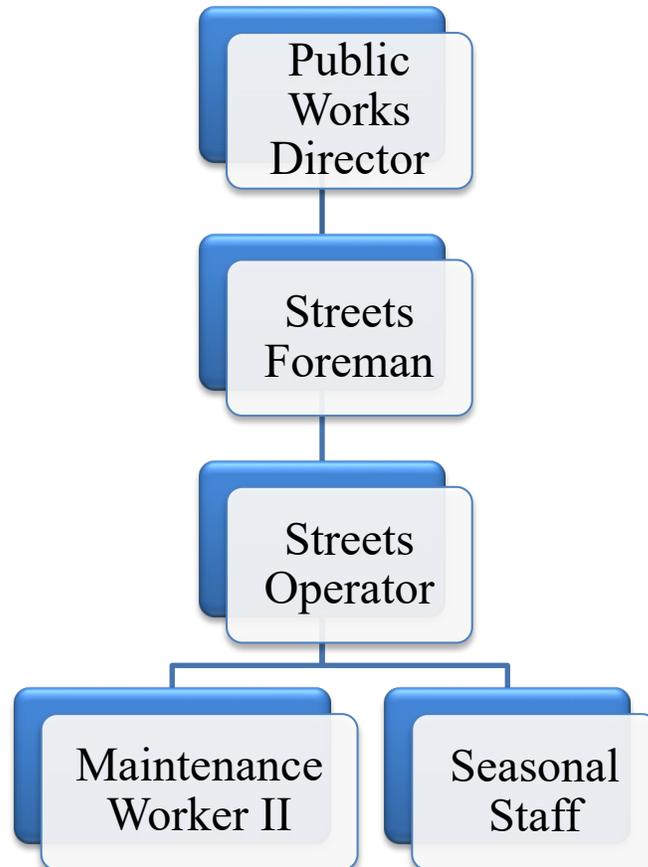
* All personnel numbers presented as Full-Time Equivalents (FTE).

^ 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 2021



PUBLIC WORKS DEPARTMENT - STREETS & SANITATION

Public Works - Street Operations Department Expenditures

Expenditures

Salaries	395,459	414,487	434,921	415,500	549,443
Benefits	196,203	192,711	193,915	190,730	245,418
Contractual Services	99,214	139,163	148,640	137,039	280,464
Supplies	97,088	125,841	301,343	218,913	125,910
Total Streets Department	787,964	872,202	1,078,819	962,182	1,201,235

Public Works - Health & Sanitation Department Expenditures

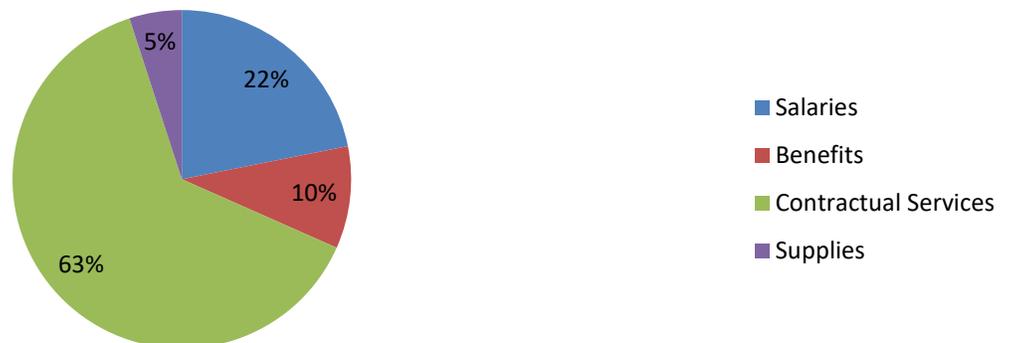
Expenditures

Contractual Services	1,140,617	1,205,737	1,241,375	1,277,000	1,311,303
Total Health & Sanitation Department	1,140,617	1,205,737	1,241,375	1,277,000	1,311,303

Public Works - Streets & Sanitation Department Performance Metrics

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
<u>Number of Refuse Accounts</u>	<u>5,536</u>	<u>5,660</u>	<u>5,751</u>	<u>6,012</u>	<u>6,741</u>
<i>Regular</i>	4,810	4,924	4,990	5,243	6,230
<i>Senior</i>	709	721	736	740	469
<i>Senior Circuit Breaker</i>	17	15	25	29	42
<u>Bi-Monthly Refuse Rates</u>					
65/95 Regular (Non-Senior)	37.38	38.50	33.00	33.82	34.68
33 Regular (Non-Senior)	n/a	n/a	31.90	32.70	33.52
65/95 Seniors	29.90	30.80	26.40	27.06	27.74
33 Seniors	n/a	n/a	25.52	26.16	26.82
65/95 Senior Circuit Breaker	18.68	19.26	16.50	16.92	17.34
33 Senior Circuit Breaker	n/a	n/a	15.96	16.36	16.76

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 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Salaries						
01-410-50-00-5010	SALARIES & WAGES	360,757	378,009	402,421	383,000	516,943
01-410-50-00-5015	PART-TIME SALARIES <i>2 Seasonal Workers</i>	8,550	13,430	12,500	12,500	12,500
01-410-50-00-5020	OVERTIME	26,152	23,048	20,000	20,000	20,000
	Total: Salaries	\$395,459	\$414,487	\$434,921	\$415,500	\$549,443
Benefits						
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	41,337	40,023	38,754	40,000	60,746
01-410-52-00-5214	FICA CONTRIBUTION	29,271	30,330	31,902	31,902	40,268
01-410-52-00-5216	GROUP HEALTH INSURANCE	116,109	113,502	114,394	110,163	134,105
01-410-52-00-5222	GROUP LIFE INSURANCE	594	428	437	391	499
01-410-52-00-5223	DENTAL INSURANCE	7,827	7,363	7,363	7,256	8,474
01-410-52-00-5224	VISION INSURANCE	1,065	1,065	1,065	1,018	1,326
	Total: Benefits	\$196,203	\$192,711	\$193,915	\$190,730	\$245,418
Contractual Services						
01-410-54-00-5412	TRAINING & CONFERENCES	2,603	1,476	3,000	3,000	4,500
01-410-54-00-5415	TRAVEL & LODGING	706	950	2,000	2,000	2,500
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK <i>Street Ops Chargeback to Veh & Equip Fund</i>	-	-	-	-	142,551
01-410-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	316	6,733	6,733	-
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	8,795	6,201	30,000	30,000	20,000
01-410-54-00-5440	TELECOMMUNICATIONS	3,433	3,725	3,750	3,750	7,600
01-410-54-00-5455	MOSQUITO CONTROL	7,142	-	6,281	-	6,300
01-410-54-00-5458	TREE & STUMP REMOVAL	5,725	10,245	15,000	10,000	13,000
01-410-54-00-5462	PROFESSIONAL SERVICES	3,489	5,758	6,825	6,825	9,225
01-410-54-00-5483	JULIE SERVICES <i>Allocated between Streets, Water & Sewer</i>	-	2,190	3,000	3,000	3,000
01-410-54-00-5485	RENTAL & LEASE PURCHASE	1,238	2,124	6,000	6,000	6,000
01-410-54-00-5488	OFFICE CLEANING	1,164	1,020	1,051	731	788
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	64,919	105,158	65,000	65,000	65,000
	Total: Contractual Services	\$99,214	\$139,163	\$148,640	\$137,039	\$280,464

United City of Yorkville
General Fund

410

PUBLIC WORKS - STREET OPERATIONS DEPARTMENT

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Supplies						
01-410-56-00-5600	WEARING APPAREL	6,632	3,584	5,100	5,100	5,000
01-410-56-00-5618	SALT & CALCIUM CHLORIDE	-	-	157,500	57,070	-
	<i>Moved to MFT Fund</i>					
01-410-56-00-5620	OPERATING SUPPLIES	18,832	37,460	40,000	58,000	19,450
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	27,125	32,735	30,000	30,000	42,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	3,288	1,613	18,500	18,500	7,500
01-410-56-00-5640	REPAIR & MAINTENANCE	19,339	29,897	25,000	25,000	24,000
01-410-56-00-5665	JULIE SUPPLIES	-	380	1,200	1,200	2,234
01-410-56-00-5695	GASOLINE	21,872	20,172	24,043	24,043	25,726
Total:	Supplies	\$97,088	\$125,841	\$301,343	\$218,913	\$125,910
	Total: STREET OPERATIONS	<u>\$787,964</u>	<u>\$872,202</u>	<u>\$1,078,819</u>	<u>\$962,182</u>	<u>\$1,201,235</u>

**United City of Yorkville
General Fund**

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PUBLIC WORKS - HEALTH AND SANITATION DEPARTMENT

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	31,147	32,799	34,081	35,000	35,875
01-540-54-00-5442	GARBAGE SERVICES	1,105,630	1,166,218	1,200,294	1,236,000	1,268,428
01-540-54-00-5443	LEAF PICKUP	3,840	6,720	7,000	6,000	7,000
Total:	Contractual Services	\$1,140,617	\$1,205,737	\$1,241,375	\$1,277,000	\$1,311,303
	Total: HEALTH AND SANITATION	<u>\$1,140,617</u>	<u>\$1,205,737</u>	<u>\$1,241,375</u>	<u>\$1,277,000</u>	<u>\$1,311,303</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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Expenditures					
Salaries	17,640	-	500	4,103	500
Benefits	334,909	335,729	379,699	371,308	398,253
Contractual Services	2,925,753	2,953,274	3,121,021	2,980,922	3,245,272
Supplies	14,929	2,809	15,000	15,000	15,000
Contingency	-	-	-	-	80,000
Other Financing Uses	2,779,764	3,040,283	2,580,400	2,561,741	2,085,837
Total Administrative Services Department	6,072,995	6,332,095	6,096,620	5,933,074	5,824,862



United City of Yorkville General Fund

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ADMINISTRATIVE SERVICES DEPARTMENT

Account	Description	FY 2018 Actual	FY 2019 Actual	FY 2020	FY 2020	FY 2021
				Adopted Budget	Projected	Adopted Budget
Salaries						
01-640-50-00-5016	SALARIES - SPECIAL CENSUS	16,740	-	-	-	-
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	900	-	500	4,103	500
	Total: Salaries	\$17,640	\$0	\$500	\$4,103	\$500
Benefits						
01-640-52-00-5214	FICA CONTRIBUTION-SPECIAL CENSUS	1,281	-	-	-	-
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	6,402	16,317	15,000	15,000	15,000
01-640-52-00-5231	LIABILITY INSURANCE	294,582	298,408	316,374	312,440	343,684
01-640-52-00-5240	RETIREEES - GROUP HEALTH INSURANCE	31,857	20,877	47,796	42,356	39,066
01-640-52-00-5241	RETIREEES - DENTAL INSURANCE	554	86	449	1,314	423
01-640-52-00-5242	RETIREEES - VISION INSURANCE	233	41	80	198	80
	Total: Benefits	\$334,909	\$335,729	\$379,699	\$371,308	\$398,253
Contractual Services						
01-640-54-00-5418	PURCHASING SERVICES <i>IGA with Village of Oswego</i>	54,535	42,953	50,465	53,750	59,664
01-640-54-00-5423	IDOR ADMINISTRATION FEE <i>1.5% NHR Sales; 2% BDD & Auto Rental; 0.5% Excise</i>	51,945	45,372	44,689	46,220	47,047
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	1,034	6,555	7,800	8,148	9,843
01-640-54-00-5428	UTILITY TAX REBATE <i>WM Wrigley Economic Incentive Agreement</i>	14,375	3,305	14,375	14,375	14,375
01-640-54-00-5432	FACILITY MANAGEMENT SERVICES <i>IGA with Village of Oswego</i>	1,072	53,471	57,425	57,425	64,443
01-640-54-00-5439	AMUSEMENT TAX REBATE <i>NCG Cinemas Economic Incentive Agreement</i>	47,723	44,548	60,000	46,000	46,000
01-640-54-00-5449	KENCOM <i>Includes New World Maint & Record Mgmt Fees</i>	119,698	106,287	126,109	105,858	154,350
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES <i>Includes \$175,000 for New ERP System</i>	203,809	203,631	255,000	240,033	392,681
01-640-54-00-5456	CORPORATE COUNSEL	99,701	134,248	115,000	85,000	110,000
01-640-54-00-5461	LITIGATION COUNSEL	188,411	78,469	120,000	60,000	110,000
01-640-54-00-5462	PROFESSIONAL SERVICES <i>Lobbyist Services</i>	-	21,042	38,670	38,670	8,250
01-640-54-00-5463	SPECIAL COUNSEL	9,511	55,901	25,000	50,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	379,663	385,933	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	96,010	101,403	96,000	104,000	105,000
01-640-54-00-5478	SPECIAL CENSUS	3,349	-	-	-	-
01-640-54-00-5481	HOTEL TAX REBATE <i>90% of Hotel Tax proceeds are Rebated</i>	71,642	69,807	72,000	72,000	72,000
01-640-54-00-5486	ECONOMIC DEVELOPMENT	145,989	161,950	146,000	157,970	160,000

United City of Yorkville General Fund

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ADMINISTRATIVE SERVICES DEPARTMENT

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,233	1,233	1,500	1,258	1,300
01-640-54-00-5492	SALES TAX REBATE	879,122	862,920	912,900	888,982	906,762
01-640-54-00-5493	BUSINESS DISTRICT REBATE <i>Kendall Marketplace, Countryside & Downtown</i>	401,611	402,177	421,088	390,040	397,057
01-640-54-00-5494	ADMISSIONS TAX REBATE <i>100% Rebated - Raging Waves - expires FY 2027</i>	130,766	148,133	140,000	146,143	145,000
01-640-54-00-5499	BAD DEBT <i>Refuse Portion of Utility Billing</i>	1,004	386	2,000	1,500	1,500
Total:	Contractual Services	\$2,925,753	\$2,953,274	\$3,121,021	\$2,980,922	\$3,245,272
Supplies						
01-640-56-00-5625	REIMBURSABLE REPAIRS <i>Canceled out by Reimb - Liability Insurance</i>	14,929	2,809	15,000	15,000	15,000
Total:	Supplies	\$14,929	\$2,809	\$15,000	\$15,000	\$15,000
Contingency						
01-640-70-00-7799	CONTINGENCY	-	-	-	-	80,000
Total:	Contingency	\$0	\$0	\$0	\$0	\$80,000
Other Financing Uses						
01-640-99-00-9915	TRANSFER TO MOTOR FUEL TAX	268	-	-	-	-
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	569,725	250,000	235,663	260,000
01-640-99-00-9942	TRANSFER TO DEBT SERVICE <i>2014B Debt Service</i>	309,972	315,781	319,379	315,825	315,225
01-640-99-00-9952	TRANSFER TO SEWER <i>2011 Ref Bond Debt Service</i>	1,137,166	856,583	575,030	575,030	174,744
01-640-99-00-9979	TRANSFER TO PARK & RECREATION <i>Operational Transfer</i>	1,308,583	1,274,699	1,410,988	1,410,988	1,309,284
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS <i>Transfer to Offset Liability Insurance charges</i>	23,775	23,495	25,003	24,235	26,584
Total:	Other Financing Uses	\$2,779,764	\$3,040,283	\$2,580,400	\$2,561,741	\$2,085,837
Total:	ADMINISTRATIVE SERVICES	<u>\$6,072,995</u>	<u>\$6,332,095</u>	<u>\$6,096,620</u>	<u>\$5,933,074</u>	<u>\$5,824,862</u>

United City of Yorkville
General Fund Expenditures by Category
Fiscal Year 2021 Budget

	Salaries	Benefits	Contractual Services	Supplies	Contingency	Other Financing Uses	Department Total
<i>Administration</i>	<u>611,747</u>	<u>211,572</u>	<u>150,031</u>	<u>19,000</u>	-	-	<u>992,350</u>
<i>Finance</i>	<u>324,856</u>	<u>123,295</u>	<u>111,857</u>	<u>2,500</u>	-	-	<u>562,508</u>
<i>Police</i>	<u>3,434,608</u>	<u>2,205,107</u>	<u>311,025</u>	<u>113,480</u>	-	-	<u>6,064,220</u>
<i>Community Development</i>	<u>535,995</u>	<u>201,768</u>	<u>194,700</u>	<u>9,691</u>	-	-	<u>942,154</u>
<i>Public Works</i>	<u>549,443</u>	<u>245,418</u>	<u>1,591,767</u>	<u>125,910</u>	-	-	<u>2,512,538</u>
Street Operations	549,443	245,418	280,464	125,910		-	1,201,235
Health and Sanitation	-	-	1,311,303	-		-	1,311,303
<i>Administrative Services</i>	<u>500</u>	<u>398,253</u>	<u>3,245,272</u>	<u>15,000</u>	<u>80,000</u>	<u>2,085,837</u>	<u>5,824,862</u>
Total Expenditures and Transfers	5,457,149	3,385,413	5,604,652	285,581	80,000	2,085,837	16,898,632
	32.29%	20.03%	33.17%	1.69%	0.47%	12.34%	

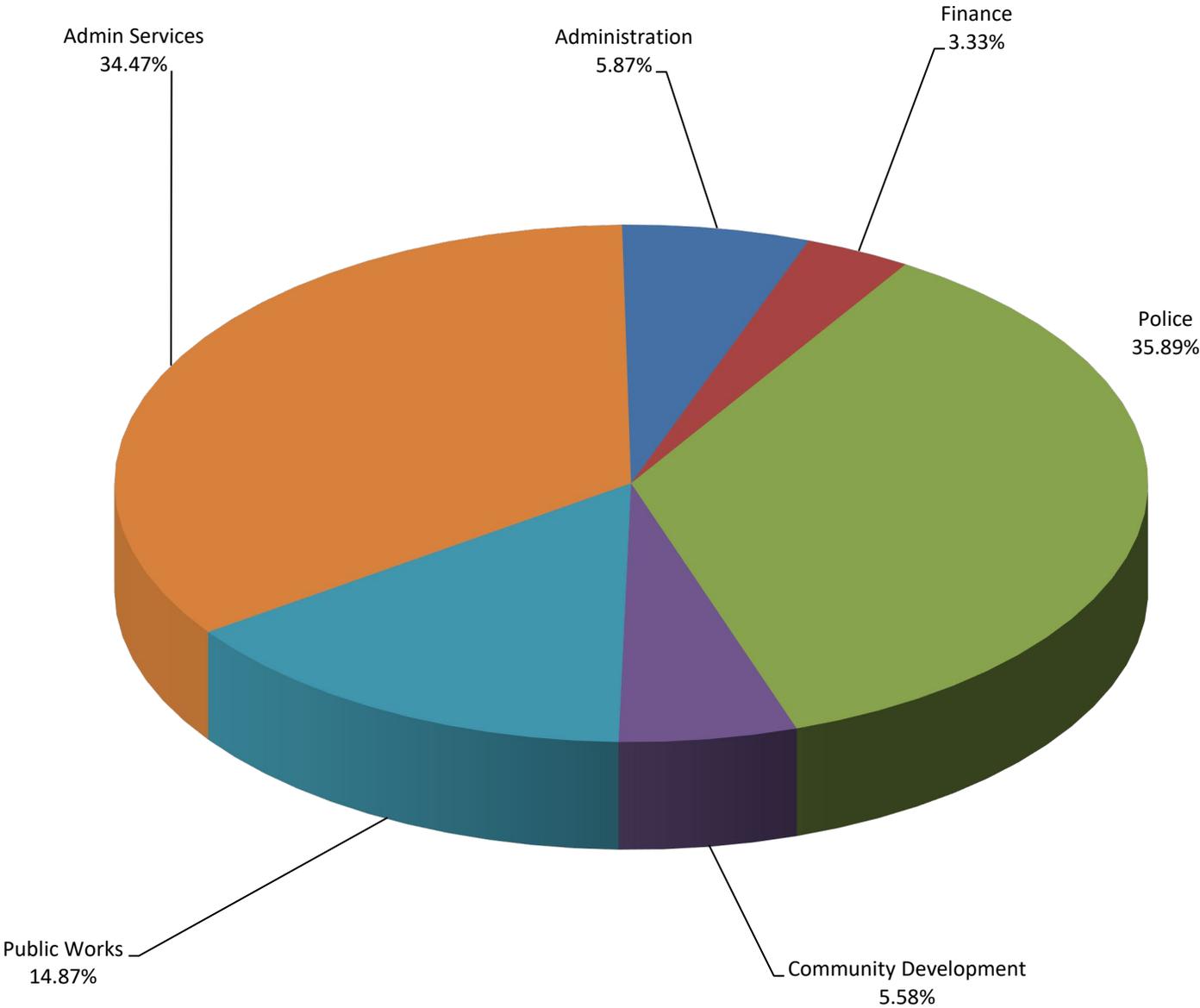
United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2021 Budget

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
<i>Administration</i>	<u>860,857</u>	<u>934,742</u>	<u>964,684</u>	<u>966,327</u>	<u>992,350</u>
Salaries	518,618	573,048	600,095	592,100	611,747
Benefits	201,497	216,185	220,528	221,195	211,572
Contractual Services	131,910	135,229	134,061	143,032	150,031
Supplies	8,832	10,280	10,000	10,000	19,000
<i>Finance</i>	<u>444,035</u>	<u>473,924</u>	<u>533,741</u>	<u>512,303</u>	<u>562,508</u>
Salaries	251,587	271,575	301,372	293,000	324,856
Benefits	106,348	112,499	119,719	110,903	123,295
Contractual Services	84,202	88,505	110,150	105,900	111,857
Supplies	1,898	1,345	2,500	2,500	2,500
<i>Police</i>	<u>5,283,553</u>	<u>5,351,135</u>	<u>5,935,224</u>	<u>5,904,534</u>	<u>6,064,220</u>
Salaries	2,911,083	3,000,199	3,349,248	3,441,000	3,434,608
Benefits	1,915,338	1,878,152	2,175,164	2,069,887	2,205,107
Contractual Services	354,356	288,525	294,812	278,897	311,025
Supplies	102,776	184,259	116,000	114,750	113,480
<i>Community Development</i>	<u>629,893</u>	<u>869,045</u>	<u>933,186</u>	<u>882,099</u>	<u>942,154</u>
Salaries	427,777	467,435	520,619	510,000	535,995
Benefits	151,538	166,052	184,592	192,379	201,768
Contractual Services	44,147	227,722	220,320	170,320	194,700
Supplies	6,431	7,836	7,655	9,400	9,691
<i>Public Works - Street Operations</i>	<u>787,964</u>	<u>872,202</u>	<u>1,078,819</u>	<u>962,182</u>	<u>1,201,235</u>
Salaries	395,459	414,487	434,921	415,500	549,443
Benefits	196,203	192,711	193,915	190,730	245,418
Contractual Services	99,214	139,163	148,640	137,039	280,464
Supplies	97,088	125,841	301,343	218,913	125,910
<i>Public Works - Health & Sanitation</i>	<u>1,140,617</u>	<u>1,205,737</u>	<u>1,241,375</u>	<u>1,277,000</u>	<u>1,311,303</u>
Contractual Services	1,140,617	1,205,737	1,241,375	1,277,000	1,311,303
Total Public Works	1,928,581	2,077,939	2,320,194	2,239,182	2,512,538

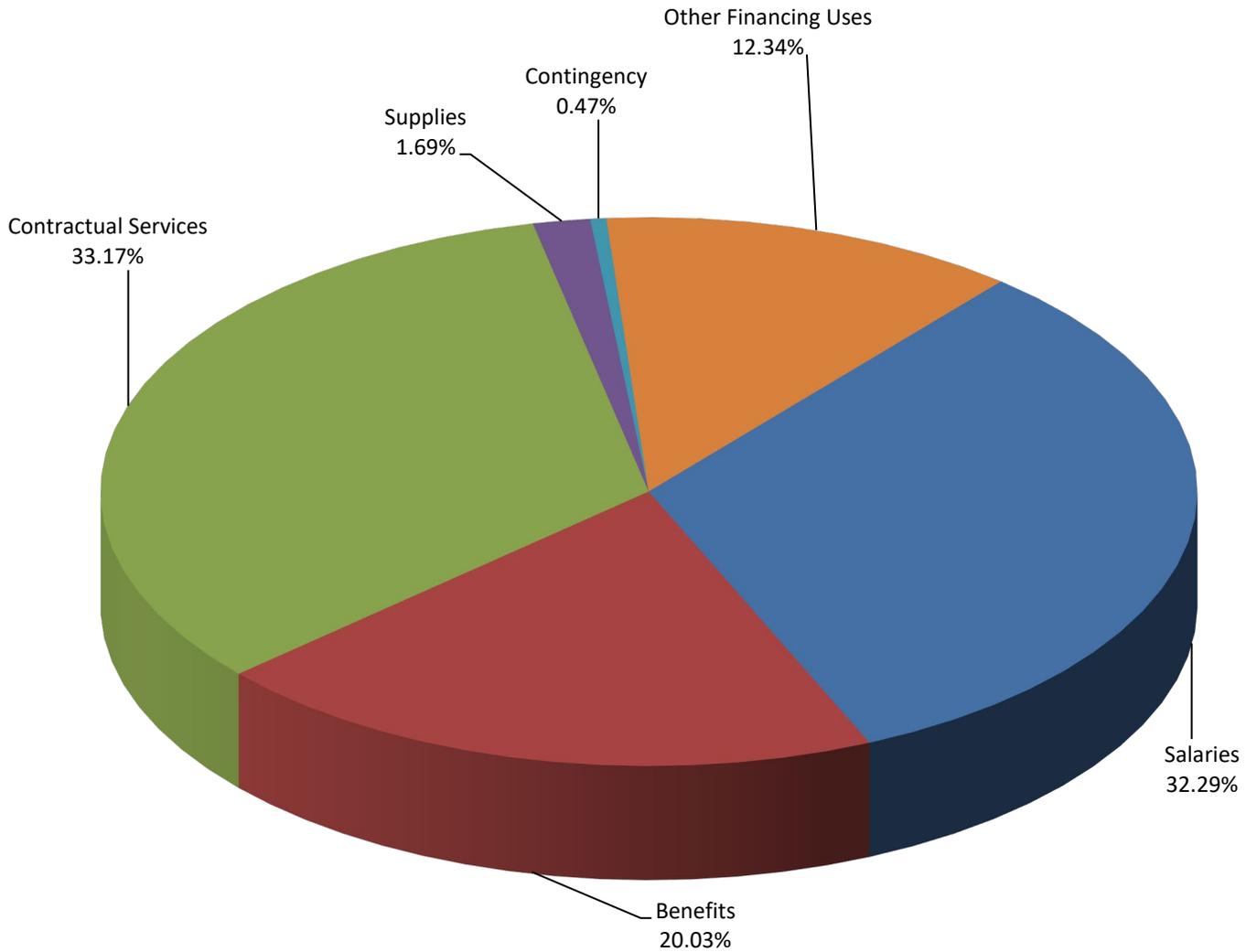
United City of Yorkville
General Fund Expenditures by Category & Department
Fiscal Year 2021 Budget

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Projected	FY 2020 Adopted Budget
<i>Administrative Services</i>	<u>6,072,995</u>	<u>6,332,095</u>	<u>6,096,620</u>	<u>5,933,074</u>	<u>5,824,862</u>
Salaries	17,640	-	500	4,103	500
Benefits	334,909	335,729	379,699	371,308	398,253
Contractual Services	2,925,753	2,953,274	3,121,021	2,980,922	3,245,272
Supplies	14,929	2,809	15,000	15,000	15,000
Contingency	-	-	-	-	80,000
Other Financing Uses	2,779,764	3,040,283	2,580,400	2,561,741	2,085,837
Total Expenditures and Transfers	15,219,914	16,038,880	16,783,649	16,437,519	16,898,632

United City of Yorkville
Expenditures by Department
General Fund Fiscal Year 2021 Budget



United City of Yorkville
Expenditures by Category
General Fund Fiscal Year 2021 Budget



SPECIAL REVENUE FUNDS

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

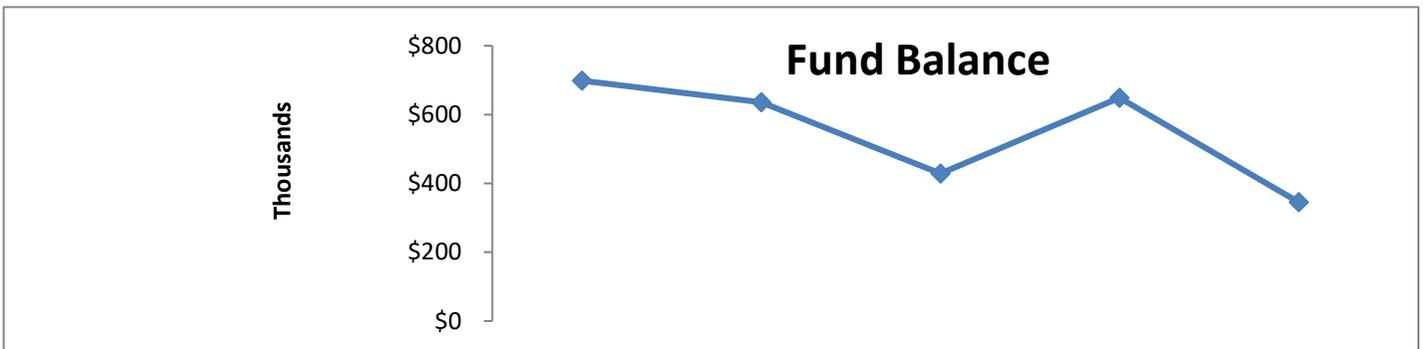
- Motor Fuel Tax Fund (15)
- Parks & Recreation Fund (79)
- Land Cash Fund (72)
- Countryside TIF Fund (87)
- Downtown TIF Fund (88)
- Downtown TIF II Fund (89)
- Fox Hill SSA Fund (11)
- Sunflower SSA Fund (12)

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MOTOR FUEL TAX FUND (15)

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Intergovernmental	495,510	530,471	525,084	691,862	809,598
Investment Earnings	8,475	15,511	9,820	10,250	4,263
Reimbursements	-	100	-	26,717	-
Other Financing Sources	268	-	-	-	-
Total Revenue	504,253	546,082	534,904	728,829	813,861
Expenditures					
Contractual Services	98,120	95,684	-	-	-
Supplies	126,075	84,453	97,930	97,930	175,000
Capital Outlay	373,787	429,058	718,788	617,357	942,462
Total Expenditures	597,982	609,195	816,718	715,287	1,117,462
Surplus (Deficit)	(93,729)	(63,113)	(281,814)	13,542	(303,601)
Ending Fund Balance	698,493	635,382	428,536	648,924	345,323
	<i>116.8%</i>	<i>104.3%</i>	<i>52.5%</i>	<i>90.7%</i>	<i>30.9%</i>



MOTOR FUEL TAX FUND (15)

Fiscal Year 2020 Motor Fuel Tax Fund Highlights

- The 2019 Road to Better Roads (RTBR) Program focused on the resurfacing and paving of several local roadways including: Sanders, Park, Elm, Jackson, McHugh Streets and Kennedy Road. Construction costs were funded by MFT proceeds, totaling around \$550,000.
- In June of 2019 the Illinois General Assembly passed a series of legislation aimed at bolstering capital expenditures on transportation and other public improvement projects. As a result of this legislation, per gallon State motor fuel taxes were increased by 19 cents; a portion of which will be disseminated to municipalities on a monthly basis in order to provide additional funding for local roadway improvements. These additional proceeds, referred to as Transportation Renewal Funds, were first received by the City in September 2019; and are projected to total ~\$220,000 in the current fiscal year.

Fiscal Year 2021 Motor Fuel Tax Fund Goals & Objectives

- o The 2020 Road to Better Roads (RTBR) Program will focus on the resurfacing and paving of several local roadways including: River Birch Drive, Spruce and Fir Courts, River Birch Lane, White Oak Way, Norway Circle and McHugh Road. Construction costs will be funded with MFT proceeds, at a budgeted amount of approximately \$780,000.
- o The Rebuild Illinois program, managed by the Illinois Department of Transportation (IDOT) and funded by State bond proceeds, is expected to be implemented at some point during the upcoming fiscal year. Proceeds from this program will be distributed on a per capita basis; however, since the exact details of the program were unknown during the budget process, a nominal amount of \$5,000 was included in the Fiscal Year 2021 budget as a placeholder for this new revenue stream. This revenue stream will be revised accordingly in subsequent fiscal years, as details of the program become fully known.
- o The City will initiate its inaugural pavement striping program in the upcoming fiscal year, with \$62,000 budgeted.

United City of Yorkville Motor Fuel Tax Fund

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MOTOR FUEL TAX FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Intergovernmental						
15-000-41-00-4112	MOTOR FUEL TAX <i>Includes \$320,901 in Trans Renewal Proceeds</i>	454,449	482,866	484,084	680,037	793,598
15-000-41-00-4113	MFT HIGH GROWTH	41,061	47,605	41,000	11,825	11,000
15-000-41-00-4115	REBUILD ILLINOIS	-	-	-	-	5,000
	Total: Intergovernmental	\$495,510	\$530,471	\$525,084	\$691,862	\$809,598
Investment Earnings						
15-000-45-00-4500	INVESTMENT EARNINGS	8,475	15,511	9,820	10,250	4,263
	Total: Investment Earnings	\$8,475	\$15,511	\$9,820	\$10,250	\$4,263
Reimbursements						
15-000-46-00-4690	REIMB - MISCELLANEOUS	-	100	-	26,717	-
	Total: Reimbursements	\$0	\$100	\$0	\$26,717	\$0
Other Financing Sources						
15-000-49-00-4901	TRANSFER FROM GENERAL	268	-	-	-	-
	Total: Other Financing Sources	\$268	\$0	\$0	\$0	\$0
	Total: MFT FUND REVENUE	<u>\$504,253</u>	<u>\$546,082</u>	<u>\$534,904</u>	<u>\$728,829</u>	<u>\$813,861</u>

United City of Yorkville Motor Fuel Tax Fund

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MOTOR FUEL TAX FUND EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
15-155-54-00-5438	SALT STORAGE	7,750	-	-	-	-
15-155-54-00-5482	STREET LIGHTING	90,370	95,684	-	-	-
	Total: Contractual Services	\$98,120	\$95,684	\$0	\$0	\$0
Supplies						
15-155-56-00-5618	SALT	84,015	84,453	97,930	97,930	175,000
15-155-56-00-5619	SIGNS	9,171	-	-	-	-
15-155-56-00-5632	ASPHALT PATCHING	21,653	-	-	-	-
15-155-56-00-5642	STREET LIGHTING SUPPLIES	11,236	-	-	-	-
	Total: Supplies	\$126,075	\$84,453	\$97,930	\$97,930	\$175,000
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	355,271	620,000	543,569	781,674
15-155-60-00-6028	PAVEMENT STRIPING PROGRAM	-	-	-	-	62,000
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	73,787	73,788	73,788	73,788
	Total: Capital Outlay	\$373,787	\$429,058	\$718,788	\$617,357	\$942,462
	Total: MFT EXPENDITURES	<u>\$597,982</u>	<u>\$609,195</u>	<u>\$816,718</u>	<u>\$715,287</u>	<u>\$1,117,462</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.

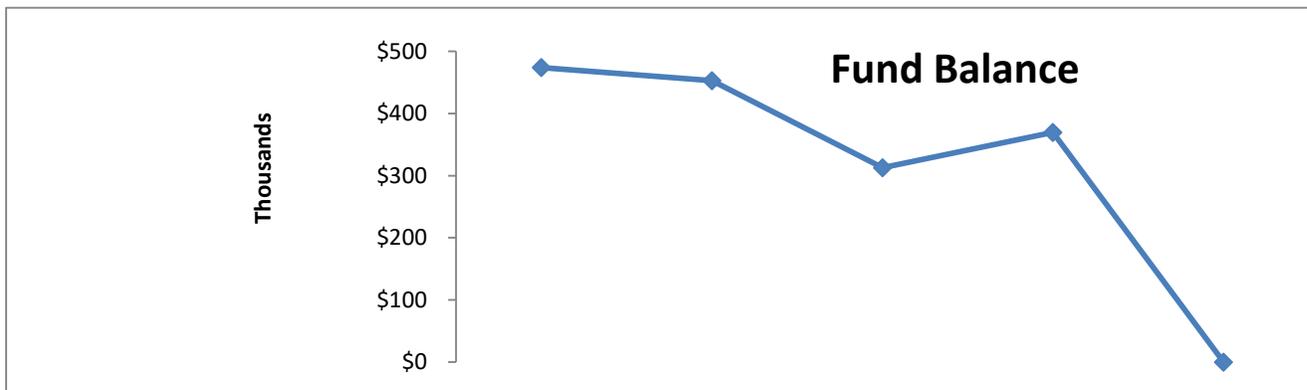
Operational Functions - Parks Department

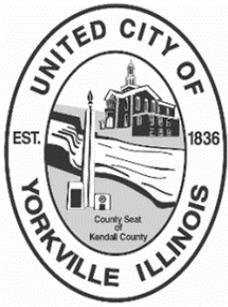
- Create & Support City Parks & Landscapes
- Assemble & Maintain Playgrounds
- Set-up and Break Down Special Events
- Preserve Open Space & Park Areas
- Construction & Maintenance of Athletic Fields

Operational Functions - Recreation Department

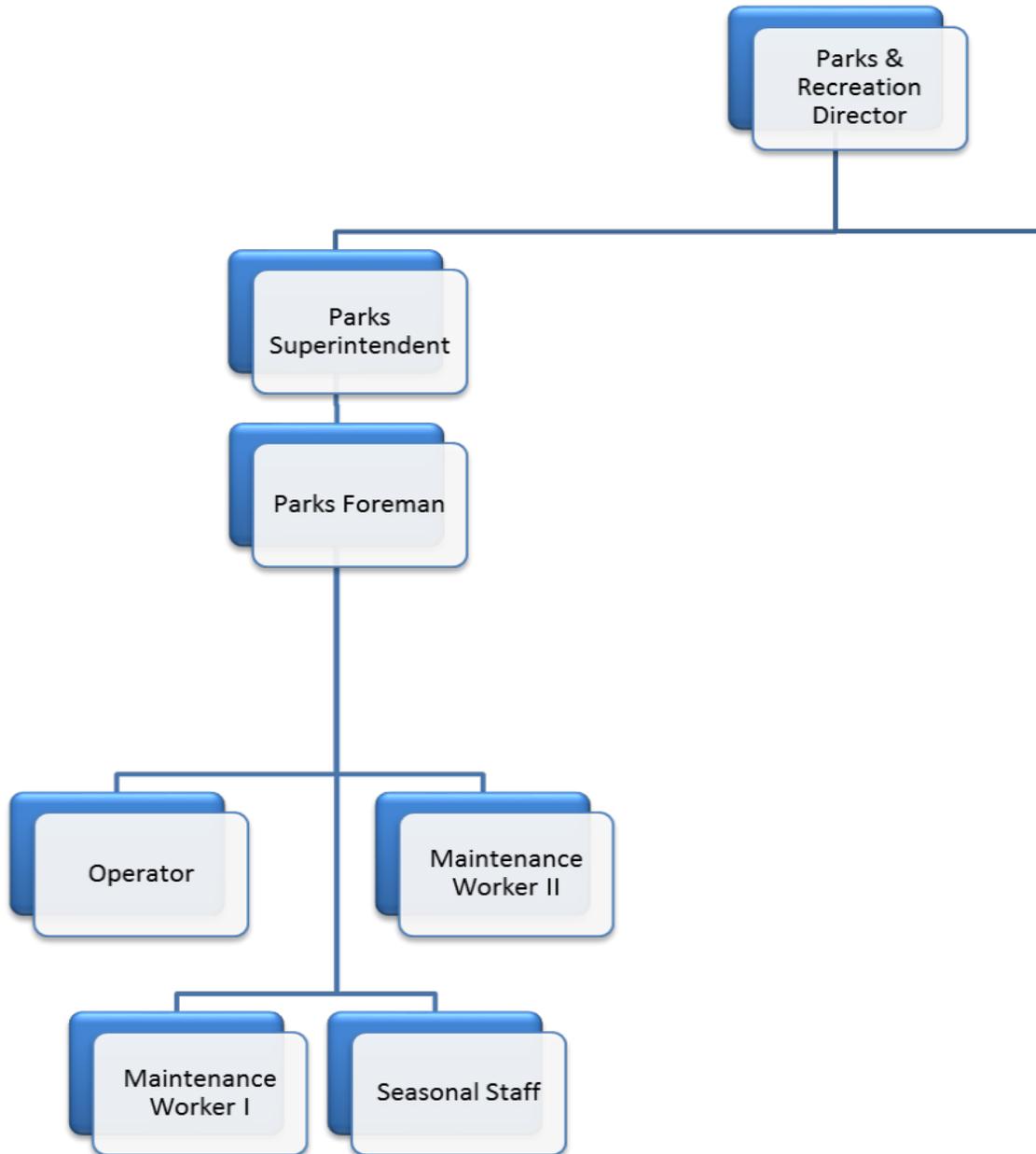
- Coordinate Special Events for the City
- Oversee Youth & Adult Athletic Leagues
- Build & Promote Positive Relationships with Stakeholders
- Direct Childhood Development Programs

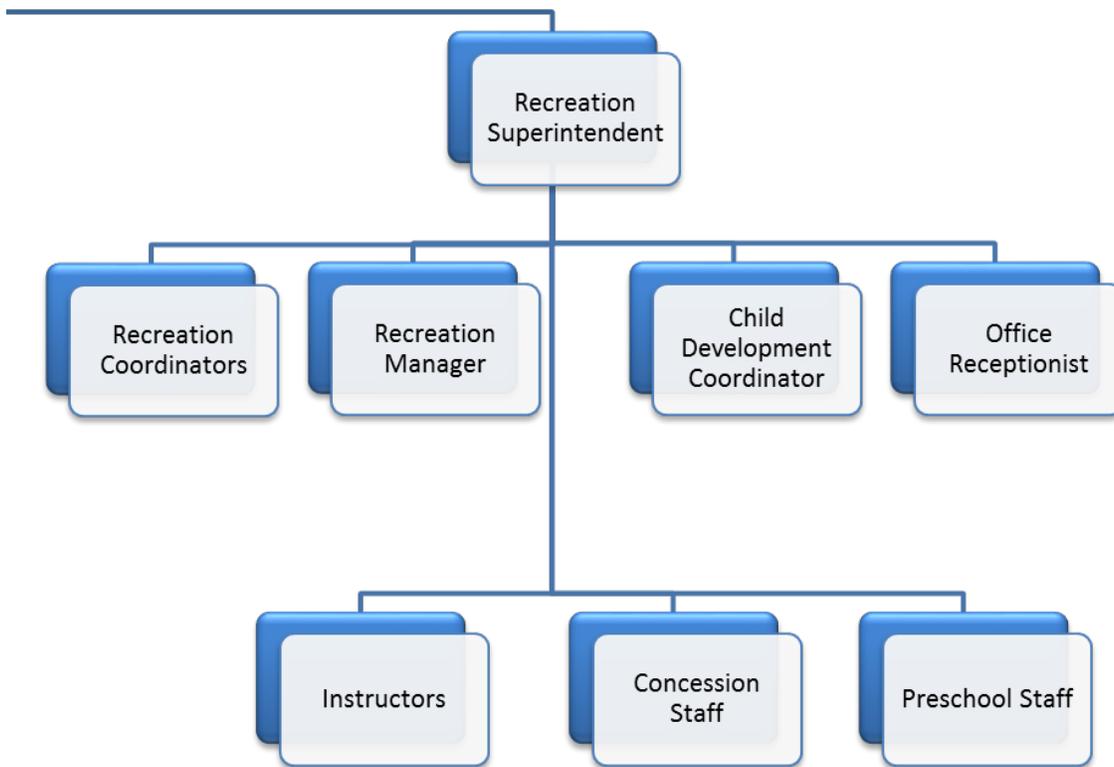
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected Budget	FY 2021 Adopted Budget
Revenue					
Charges for Service	453,466	660,970	632,000	640,000	650,000
Investment Earnings	800	1,534	1,500	1,300	1,300
Reimbursements	174	23,137	-	14,000	-
Miscellaneous	234,784	208,720	200,500	227,178	226,716
Other Financing Sources	1,308,583	1,274,699	1,410,988	1,410,988	1,309,284
Total Revenue	1,997,807	2,169,060	2,244,988	2,293,466	2,187,300
Expenditures					
Salaries	868,189	972,011	1,103,861	1,100,859	1,172,012
Benefits	390,010	393,482	448,232	445,759	485,000
Contractual Services	320,383	355,673	309,358	320,973	392,565
Supplies	391,250	468,833	487,630	509,327	507,185
Total Expenditures	1,969,832	2,189,999	2,349,081	2,376,918	2,556,762
Surplus (Deficit)	27,975	(20,939)	(104,093)	(83,452)	(369,462)
Ending Fund Balance	473,852	452,914	312,946	369,462	0
	24.1%	20.7%	13.3%	15.5%	0.0%





Parks & Recreation Department Organization Structure Fiscal Year 2021





PARKS & RECREATION FUND (79)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 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	2.00	2.00
Maintenance Worker I	3.00	3.00	3.00	3.00	3.00
Maintenance Worker II	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-Time Personnel	7.50	8.50	8.50	8.50	8.50
Part-time Personnel:					
Seasonal Staff	<u>1.64</u>	<u>1.91</u>	<u>1.92</u>	<u>1.94</u>	<u>1.92</u>
Total Personnel - Parks	9.14	10.41	10.42	10.44	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	1.00	1.00	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	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Full-Time Personnel	5.00	6.00	6.00	6.00	6.00
Part-time Personnel: ***					
Instructors	1.40	1.72	1.80	2.53	2.55
Preschool Staff	1.67	1.68	1.68	1.19	1.20
Concession Staff	<u>0.67</u>	<u>0.98</u>	<u>1.08</u>	<u>0.90</u>	<u>0.96</u>
Total Part-Time Personnel	3.74	4.38	4.56	4.62	4.71
Total Personnel - Recreation	8.74	10.38	10.56	10.62	10.71
Total Full-Time Equivalent Personnel	<u>17.88</u>	<u>20.79</u>	<u>20.98</u>	<u>21.06</u>	<u>21.13</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 2020 Parks & Recreation Fund Highlights

- Installed a new roof at Town Square Park.
- Installed new baseball backstop & fencing at Beecher Field #5.
- Athletic Leagues - Successfully implemented the Youth Baseball & Softball League in 2020 and maintained consistent participation numbers in all Athletic Leagues throughout Fiscal Year 2020.
- Added Yorktoberfest event.

Fiscal Year 2021 Parks & Recreation Fund Goals & Objectives

- Install Riverfront Park East Boat Launch Area.
- Install Caledonia & Autumn Creek Playgrounds.
- Continue to expand programming by utilizing the new facilities such as the Van Emmon Activity Center and lighted Volleyball Courts as well as partnering with community organizations to enhance special events.
- Expand the Parker's Preschool to generate more interest and revenue.

Parks & Recreation Department Performance Metrics

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
<u>Staff Certification</u>				
Illinois Parks and Recreation Professional Development School Graduates	5	6	6	7
National Recreation and Parks Association Certified Employees	4	4	4	4
Certified Playground Safety Inspectors	2	2	2	2
USDA Pesticide Licensed Employees	6	6	6	6
<u>Registration</u>				
Catalog Household Delivery - per Season (3 times per year)	19,500	19,750	20,000	20,500
Total Number Of Registrations	3,485	3,658	5,584	5,700
Total Number of Registration On-Line	1,054	1,151	2,226	2,701
Percentage Of Registration On-Line	30.24%	31.46%	39.00%	46.00%

PARKS & RECREATION FUND (79)

Parks & Recreation Department Performance Metrics (continued)

Number of Facilities

Parks	36	36	36	36
Playgrounds	24	25	25	26
Skate Park	0	1	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	250	250	250

Parks & Recreation Fund Expenditure by Category



United City of Yorkville Parks and Recreation Fund

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PARKS AND RECREATION FUND REVENUE

Account	Description	FY 2020			FY 2021
		FY 2018 Actual	FY 2019 Actual	Adopted Budget	Adopted Budget
Charges for Services					
79-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	81,815	-	-
79-000-44-00-4402	SPECIAL EVENTS	87,666	88,828	90,000	90,000
79-000-44-00-4403	CHILD DEVELOPMENT	141,046	143,949	145,000	145,000
79-000-44-00-4404	ATHLETICS AND FITNESS	187,611	318,981	365,000	370,000
79-000-44-00-4441	CONCESSION REVENUE	37,143	27,397	32,000	45,000
	Total: Charges for Services	\$453,466	\$660,970	\$632,000	\$650,000
Investment Earnings					
79-000-45-00-4500	INVESTMENT EARNINGS	800	1,534	1,500	1,300
	Total: Investment Earnings	\$800	\$1,534	\$1,500	\$1,300
Reimbursements					
79-000-46-00-4690	REIMB - MISCELLANEOUS	174	23,137	-	14,000
	Total: Reimbursements	\$174	\$23,137	\$0	\$14,000
Miscellaneous					
79-000-48-00-4820	RENTAL INCOME <i>Verizon Water Tower Lease - Wheaton Woods Foxy's Ice Cream Ginger & Soul</i>	54,701	53,208	54,500	59,900
79-000-48-00-4825	PARK RENTALS	20,200	15,714	15,000	20,000
79-000-48-00-4843	HOMETOWN DAYS	128,156	118,141	108,000	124,278
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	19,753	14,577	20,000	18,000
79-000-48-00-4850	MISCELLANEOUS INCOME	11,974	7,080	3,000	5,000
	Total: Miscellaneous	\$234,784	\$208,720	\$200,500	\$227,178
Other Financing Sources					
79-000-49-00-4901	TRANSFER FROM GENERAL	1,308,583	1,274,699	1,410,988	1,410,988
	Total: Other Financing Sources	\$1,308,583	\$1,274,699	\$1,410,988	\$1,410,988
	Total: PARKS & REC REVENUE	<u>\$1,997,807</u>	<u>\$2,169,060</u>	<u>\$2,244,988</u>	<u>\$2,293,466</u>

United City of Yorkville Parks and Recreation Fund

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PARKS DEPARTMENT EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Salaries						
79-790-50-00-5010	SALARIES & WAGES	459,025	485,017	552,859	552,859	601,936
79-790-50-00-5015	PART-TIME SALARIES	37,282	49,603	51,000	58,000	59,000
79-790-50-00-5020	OVERTIME	2,533	4,283	5,000	5,000	5,000
	Total: Salaries	\$498,840	\$538,903	\$608,859	\$615,859	\$665,936
Benefits						
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	51,254	51,004	52,725	56,500	70,570
79-790-52-00-5214	FICA CONTRIBUTION	36,883	39,628	44,715	45,500	48,830
79-790-52-00-5216	GROUP HEALTH INSURANCE	131,162	130,395	153,747	157,370	155,338
79-790-52-00-5222	GROUP LIFE INSURANCE	896	570	645	624	645
79-790-52-00-5223	DENTAL INSURANCE	9,726	9,509	10,866	10,892	9,708
79-790-52-00-5224	VISION INSURANCE	1,313	1,354	1,537	1,529	1,537
	Total: Benefits	\$231,234	\$232,460	\$264,235	\$272,415	\$286,628
Contractual Services						
79-790-54-00-5412	TRAINING & CONFERENCES	4,186	725	7,000	4,000	7,000
79-790-54-00-5415	TRAVEL & LODGING	248	1	3,000	-	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	70,000	90,000	-	-	75,000
79-790-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK <i>1 New Computer</i>	-	5,218	3,262	8,209	875
79-790-54-00-5440	TELECOMMUNICATIONS	6,348	6,786	6,500	8,000	8,100
79-790-54-00-5462	PROFESSIONAL SERVICES	3,940	10,105	11,400	7,000	11,400
79-790-54-00-5466	LEGAL SERVICES	2,634	645	3,000	750	2,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	5,818	2,770	2,500	2,500	2,500
79-790-54-00-5495	OFFICE CLEANING	2,719	2,435	2,876	2,917	3,078
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Broad Weed Control in Parks Vehicle Maintenance</i>	17,640	42,578	50,000	40,000	33,759
	Total: Contractual Services	\$113,533	\$161,263	\$89,538	\$73,376	\$146,712
Supplies						
79-790-56-00-5600	WEARING APPAREL	8,647	4,905	6,220	6,220	6,220
79-790-56-00-5620	OPERATING SUPPLIES	31,213	40,658	25,000	25,000	25,000
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	5,965	5,801	6,000	6,000	6,000
79-790-56-00-5640	REPAIR & MAINTENANCE	60,544	58,771	71,000	70,000	71,000
79-790-56-00-5646	ATHLETIC FIELDS & EQUIPMENT	7,803	51,163	55,000	55,000	55,000
79-790-56-00-5695	GASOLINE	15,686	21,977	25,410	25,410	27,189
	Total: Supplies	\$129,858	\$183,275	\$188,630	\$187,630	\$190,409
	Total: PARK DEPT EXPENDITURES	\$973,465	\$1,115,901	\$1,151,262	\$1,149,280	\$1,289,685

United City of Yorkville Parks and Recreation Fund

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RECREATION DEPARTMENT EXPENDITURES

Account	Description			FY 2020		FY 2021
		FY 2018 Actual	FY 2019 Actual	Adopted Budget	FY 2020 Projected	Adopted Budget
Salaries						
79-795-50-00-5010	SALARIES & WAGES	290,580	338,230	359,002	368,000	387,576
79-795-50-00-5015	PART-TIME SALARIES	16,602	18,784	41,000	25,000	23,500
79-795-50-00-5045	CONCESSION WAGES	8,344	8,023	15,000	15,000	15,000
79-795-50-00-5046	PRE-SCHOOL WAGES	34,468	34,324	40,000	40,000	40,000
79-795-50-00-5052	INSTRUCTORS WAGES	19,355	33,747	40,000	37,000	40,000
	Total: Salaries	\$369,349	\$433,108	\$495,002	\$485,000	\$506,076
Benefits						
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	31,208	34,687	37,514	37,514	49,493
79-795-52-00-5214	FICA CONTRIBUTION	27,561	32,343	36,761	34,000	37,543
79-795-52-00-5216	GROUP HEALTH INSURANCE	92,497	86,065	101,795	93,832	103,025
79-795-52-00-5222	GROUP LIFE INSURANCE	407	440	440	475	475
79-795-52-00-5223	DENTAL INSURANCE	6,235	6,539	6,539	6,539	6,744
79-795-52-00-5224	VISION INSURANCE	868	948	948	984	1,092
	Total: Benefits	\$158,776	\$161,022	\$183,997	\$173,344	\$198,372
Contractual Services						
79-795-54-00-5410	TUITION REIMBURSEMENT	-	-	9,648	-	-
79-795-54-00-5412	TRAINING & CONFERENCES	3,295	4,074	5,000	3,750	5,000
79-795-54-00-5415	TRAVEL & LODGING	542	35	3,000	2,000	3,000
79-795-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	-
79-795-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK <i>1 New Computer</i>	-	3,799	5,888	5,888	875
79-795-54-00-5426	PUBLISHING & ADVERTISING	52,825	55,361	55,000	56,000	55,000
79-795-54-00-5440	TELECOMMUNICATIONS	7,734	9,034	8,000	8,000	8,750
79-795-54-00-5447	SCHOLARSHIPS	-	-	2,500	500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	3,198	6,322	3,500	5,000	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	4,113	3,139	3,000	3,250	3,000
79-795-54-00-5462	PROFESSIONAL SERVICES	116,287	91,593	100,000	140,000	140,000
79-795-54-00-5480	UTILITIES	11,515	13,205	14,292	14,292	15,150
79-795-54-00-5485	RENTAL & LEASE PURCHASE	1,874	1,711	3,000	3,000	3,000
79-795-54-00-5488	OFFICE CLEANING	4,194	3,876	3,992	2,917	3,078
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	1,273	2,261	3,000	3,000	3,000
	Total: Contractual Services	\$206,850	\$194,410	\$219,820	\$247,597	\$245,853

United City of Yorkville
Parks and Recreation Fund

795

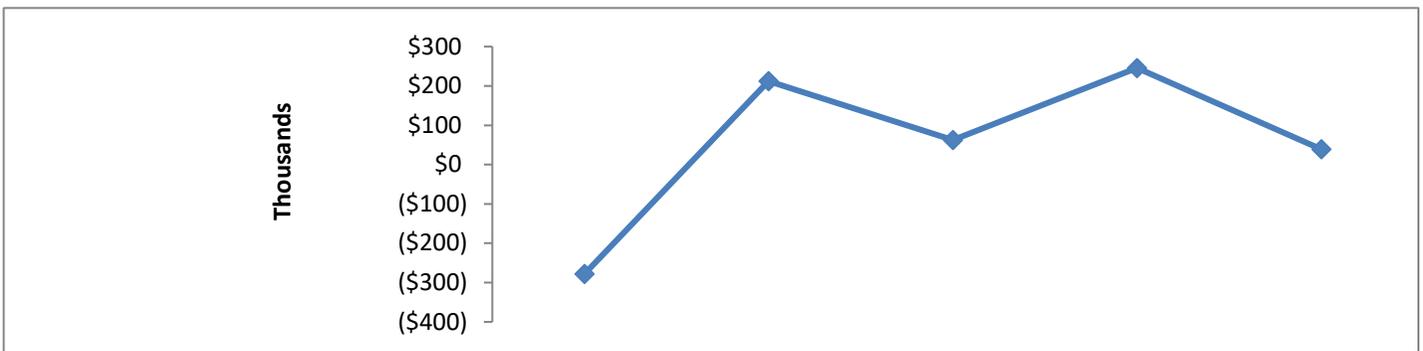
RECREATION DEPARTMENT EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	108,177	110,986	100,000	124,197	120,000
79-795-56-00-5606	PROGRAM SUPPLIES	119,317	139,495	160,000	160,000	158,241
79-795-56-00-5607	CONCESSION SUPPLIES	15,796	14,482	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	2,809	1,968	3,000	2,500	3,000
79-795-56-00-5620	OPERATING SUPPLIES	12,115	16,407	15,000	15,000	15,000
79-795-56-00-5640	REPAIR & MAINTENANCE	2,279	966	2,000	1,500	2,000
79-795-56-00-5695	GASOLINE	899	1,254	1,000	500	535
Total:	Supplies	\$261,392	\$285,558	\$299,000	\$321,697	\$316,776
	Total: RECREATION EXPENDITURES	<u>\$996,367</u>	<u>\$1,074,098</u>	<u>\$1,197,819</u>	<u>\$1,227,638</u>	<u>\$1,267,077</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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Intergovernmental	-	702,474	-	-	-
Licenses & Permits	1,505	-	-	-	-
Reimbursements	5,701	-	-	-	-
Land Cash Contributions	125,491	161,691	58,435	38,876	33,858
Other Financing Sources	2,503	3,426	-	-	-
Total Revenue	135,200	867,591	58,435	38,876	33,858
Expenditures					
Contractual Services	1,505	4,795	4,850	5,035	5,287
Capital Outlay	662,215	372,760	100,000	-	235,000
Total Expenditures	663,720	377,555	104,850	5,035	240,287
Surplus (Deficit)	(528,520)	490,036	(46,415)	33,841	(206,429)
Ending Fund Balance	(278,204)	211,832	62,362	245,673	39,244
	-41.9%	56.1%	59.5%	4879.3%	16.3%



Fiscal Year 2021 Land Cash Fund Goals & Objectives

- Improvements are scheduled for Beecher Center (\$95,000), Caledonia (\$85,000) and Autumn Creek (\$50,000) Parks in Fiscal Year 2021.

United City of Yorkville Land Cash Fund

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LAND CASH REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Intergovernmental						
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	312,671	-	-	-
72-000-41-00-4186	OSLAD GRANT - BRISTOL BAY	-	389,803	-	-	-
	Total: Intergovernmental	\$0	\$702,474	\$0	\$0	\$0
Licenses & Permits						
72-000-42-00-4216	BUILD PROGRAM PERMITS	1,505	-	-	-	-
	Total: Licenses & Permits	\$1,505	\$0	\$0	\$0	\$0
Reimbursements						
72-000-46-00-4655	REIMB - GRANDE RESERVE PARK	5,701	-	-	-	-
	Total: Reimbursements	\$5,701	\$0	\$0	\$0	\$0
Land Cash Contributions						
72-000-47-00-4701	WHITE OAK	-	-	-	1,406	1,406
72-000-47-00-4702	WHISPERING MEADOWS	-	-	-	-	4,699
72-000-47-00-4703	AUTUMN CREEK	-	3,003	6,606	6,006	-
72-000-47-00-4704	BLACKBERRY WOODS	17,614	10,795	15,909	568	1,932
72-000-47-00-4706	CALEDONIA	39,261	32,214	16,341	16,341	4,698
72-000-47-00-4707	RIVER'S EDGE	671	-	-	-	671
72-000-47-00-4708	COUNTRY HILLS	6,152	769	8,000	4,000	4,358
72-000-47-00-4709	SALEK	3,213	-	-	-	-
72-000-47-00-4711	FOX HIGHLANDS	-	-	-	-	3,298
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	1,133	2,024	1,000	2,752
72-000-47-00-4725	HEARTLAND MEADOWS	-	-	-	-	3,522
72-000-47-00-4727	CIMARRON RIDGE	-	-	-	-	1,377
72-000-47-00-4736	BRIARWOOD	8,418	6,615	9,555	9,555	5,145
	Total: Land Cash Contributions	\$125,491	\$161,691	\$58,435	\$38,876	\$33,858
Other Financing Sources						
72-000-48-00-4850	MISCELLANEOUS INCOME	-	3,426	-	-	-
72-000-49-00-4910	SALE OF CAPITAL ASSETS <i>Sale of Caboose</i>	2,503	-	-	-	-
	Total: Other Financing Sources	\$2,503	\$3,426	\$0	\$0	\$0
	Total: LAND CASH REVENUE	<u>\$135,200</u>	<u>\$867,591</u>	<u>\$58,435</u>	<u>\$38,876</u>	<u>\$33,858</u>

United City of Yorkville Land Cash Fund

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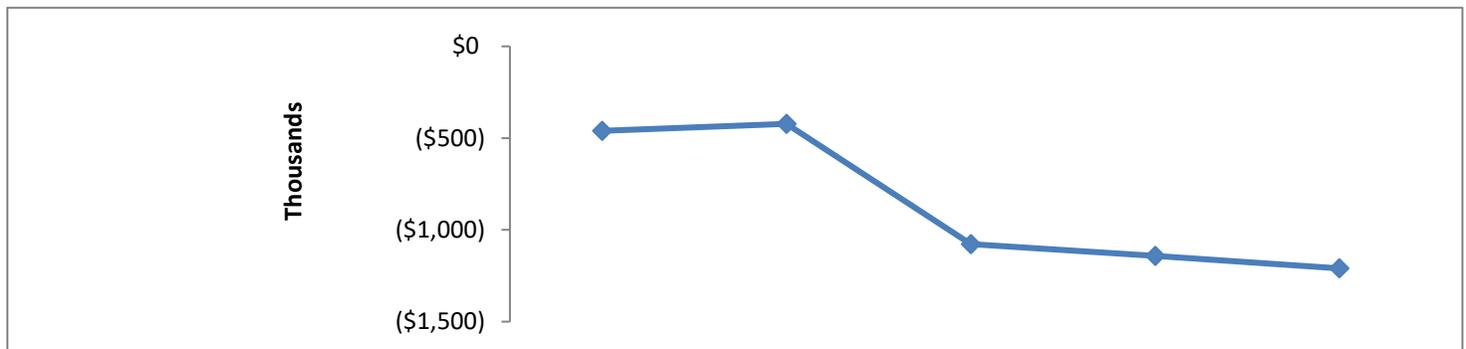
LAND CASH EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
72-720-54-00-5405	BUILD PROGRAM	1,505	-	-	-	-
72-720-54-00-5485	RENTAL & LEASE PURCHASE	-	4,795	4,850	5,035	5,287
	Total: Contractual Services	\$1,505	\$4,795	\$4,850	\$5,035	\$5,287
Capital Outlay						
72-720-60-00-6010	PARK IMPROVEMENTS <i>Bristol Bay/Riverfront Park Paving</i>	-	267,479	-	-	-
72-720-60-00-6013	BEECHER CENTER PARK	-	-	-	-	95,000
72-720-60-00-6029	CALEDONIA PARK	-	-	-	-	85,000
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK <i>Oslad Grant Funded</i>	384,922	6,483	-	-	-
72-720-60-00-6045	RIVERFRONT PARK <i>Oslad Grant Funded</i>	276,616	41,228	-	-	-
72-720-60-00-6046	GRANDE RESERVE PARK A	677	-	25,000	-	-
72-720-60-00-6047	AUTUMN CREEK	-	-	50,000	-	50,000
72-720-60-00-6049	RAINTREE PARK C	-	-	25,000	-	-
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	-	-	-	-	5,000
72-720-60-00-6069	WINDETT RIDGE PARK	-	57,570	-	-	-
	Total: Capital Outlay	\$662,215	\$372,760	\$100,000	\$0	\$235,000
	Total: LAND CASH EXPENDITURES	<u>\$663,720</u>	<u>\$377,555</u>	<u>\$104,850</u>	<u>\$5,035</u>	<u>\$240,287</u>

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Taxes	198,294	198,918	232,318	203,884	153,965
Total Revenue	198,294	198,918	232,318	203,884	153,965
Expenditures					
Contractual Services	12,691	12,208	713,963	712,924	14,175
Debt Service	149,669	149,351	209,845	209,845	208,311
Total Expenditures	162,360	161,559	923,808	922,769	222,486
Surplus (Deficit)	35,934	37,359	(691,490)	(718,885)	(68,521)
Ending Fund Balance	(459,819)	(422,460)	(1,077,343)	(1,141,344)	(1,209,865)
	-283.2%	-261.5%	-116.6%	-123.7%	-543.8%



Fiscal Year 2020 Countryside TIF Highlights

- A \$700,000 developer incentive was paid out in December of 2019, upon the opening of a new Holiday Inn Express hotel within the TIF District.

United City of Yorkville
Countryside TIF Fund

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COUNTRYSIDE TIF FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Taxes						
87-000-40-00-4000	PROPERTY TAXES	198,294	198,918	232,318	203,884	153,965
	Total: Taxes	\$198,294	\$198,918	\$232,318	\$203,884	\$153,965
	Total: COUNTRYSIDE TIF REVENUE	<u>\$198,294</u>	<u>\$198,918</u>	<u>\$232,318</u>	<u>\$203,884</u>	<u>\$153,965</u>

United City of Yorkville
Countryside TIF Fund

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COUNTRYSIDE TIF FUND EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020		FY 2021
		Actual	Actual	Adopted Budget	FY 2020 Projected	Adopted Budget
Contractual Services						
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	10,701	11,049	11,263	11,263	11,475
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	1,329	498	2,000	1,000	2,000
87-870-54-00-5498	PAYING AGENT FEES	661	661	700	661	700
	Total: Contractual Services	\$12,691	\$12,208	\$713,963	\$712,924	\$14,175
Debt Service - 2015A Bond						
87-870-77-00-8000	PRINCIPAL PAYMENT	41,009	42,332	104,517	104,517	107,163
87-870-77-00-8050	INTEREST PAYMENT	57,945	56,304	54,613	54,613	50,433
	Total: Debt Service -2015A Bond	\$98,954	\$98,636	\$159,130	\$159,130	\$157,596
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>\$162,360</u>	<u>\$161,559</u>	<u>\$923,808</u>	<u>\$922,769</u>	<u>\$222,486</u>

UNITED CITY OF YORKVILLE, ILLINOIS

Countryside TIF Debt Service Summary Schedule

**PRINCIPAL AND INTEREST REQUIREMENTS
FISCAL YEARS 2015 - 2035**

Fiscal Year	Principal	Interest	Totals
2014 - 2015	-	45,784	45,784
2015 - 2016	-	50,715	50,715
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
	\$ 2,710,145	\$ 1,327,489	\$ 4,037,634

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	\$ 299,359
Date of Issuance	January 6, 2014		
Authorized Issue	\$1,235,000	Principal & Interest Outstanding	\$ 1,646,723
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	\$ 465,638
Date of Issuance	July 8, 2015		
Authorized Issue	\$5,575,000	Principal & Interest Outstanding	\$ 1,625,914
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

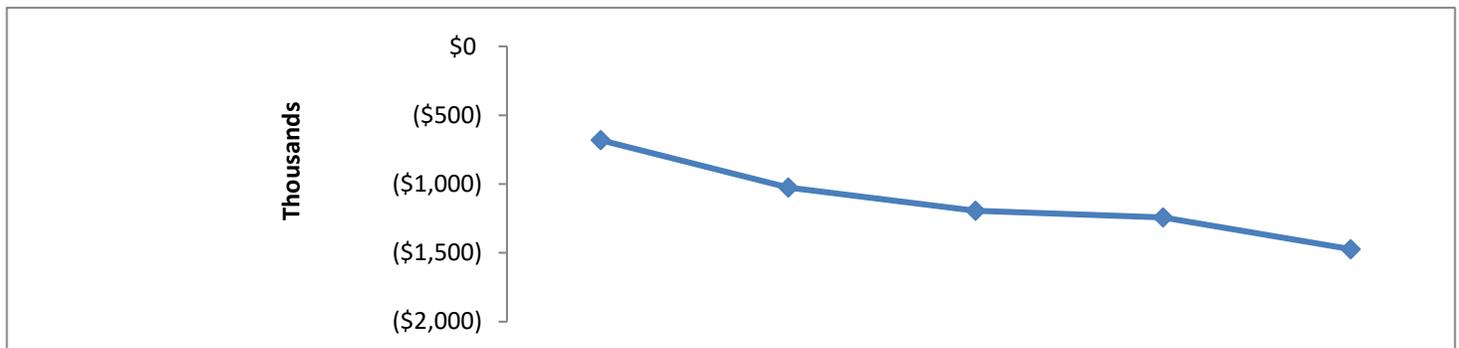
Fiscal Year	Debt Service Requirements			Interest Due on			
	Principal	Interest	Totals	June 1st	Amount	Dec 1st	Amount
2016 - 2017	26,460	82,444	108,904	2016	52,941	2016	29,503
2017 - 2018	41,013	57,947	98,960	2017	28,974	2017	28,974
2018 - 2019	42,336	56,307	98,643	2018	28,153	2018	28,153
2019 - 2020	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.

DOWNTOWN TIF FUND (88)

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Taxes	76,186	78,417	80,000	75,759	76,000
Miscellaneous	800,000	17	-	-	-
Total Revenue	876,186	78,434	80,000	75,759	76,000
Expenditures					
Contractual Services	80,349	57,380	93,246	63,343	76,364
Capital Outlay	1,574,697	138,466	114,988	12,488	17,488
Debt Service	-	225,800	218,250	218,250	212,200
Total Expenditures	1,655,046	421,646	426,484	294,081	306,052
Surplus (Deficit)	(778,860)	(343,212)	(346,484)	(218,322)	(230,052)
Ending Fund Balance	(681,305)	(1,024,518)	(1,194,280)	(1,242,840)	(1,472,892)
	-41.2%	-243.0%	-280.0%	-422.6%	-481.3%



Fiscal Year 2020 Downtown TIF Highlights

- The TIF paid \$218,250 in the current fiscal year, pursuant to a loan agreement entered into in Fiscal Year 2018 for the acquisition of property at 102 East Van Emmon Street. Final payment on the loan will be made in June 2021.

Fiscal Year 2021 Downtown TIF Goals & Objectives

- o The TIF will continue to pay its allocated share of the Illinois Route 47 expansion costs in the upcoming fiscal year, pursuant to an agreement with the State. Monthly installments for this project will continue to be paid through September of 2022.

United City of Yorkville
Downtown TIF Fund

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DOWNTOWN TIF FUND REVENUE

Account		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Taxes						
88-000-40-00-4000	PROPERTY TAXES	76,186	78,417	80,000	75,759	76,000
	Total: Taxes	\$76,186	\$78,417	\$80,000	\$75,759	\$76,000
Miscellaneous						
88-000-48-00-4850	MISCELLANEOUS INCOME	-	17	-	-	-
88-000-49-00-4905	LOAN PROCEEDS	800,000	-	-	-	-
	<i>Loan Proceeds to Acquire 102 E Van Emmon Bldg</i>					
	Total: Miscellaneous	\$800,000	\$17	\$0	\$0	\$0
	Total: DOWNTOWN TIF REVENUE	<u>\$876,186</u>	<u>\$78,434</u>	<u>\$80,000</u>	<u>\$75,759</u>	<u>\$76,000</u>

United City of Yorkville
Downtown TIF Fund

880

DOWNTOWN TIF FUND EXPENDITURES

Account		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	30,284	31,533	32,246	32,246	33,487
88-880-54-00-5425	TIF INCENTIVE PAYOUT <i>Per Imperial Investments Redevelopment Agreement</i>	22,727	22,108	20,000	25,597	26,877
88-880-54-00-5462	PROFESSIONAL SERVICES	4,485	294	1,000	500	1,000
88-880-54-00-5466	LEGAL SERVICES	22,853	3,445	15,000	5,000	15,000
88-890-54-00-5470	FACADE REHAB PROGRAM	-	-	25,000	-	-
Total:	Contractual Services	\$80,349	\$57,380	\$93,246	\$63,343	\$76,364
Capital Outlay						
88-880-60-00-6000	PROJECT COSTS	73,334	105,516	27,500	5,000	10,000
88-880-60-00-6011	PROPERTY ACQUISITION <i>102 E Van Emmon Bldg</i>	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	-	25,468	30,000	-	-
88-880-60-00-6079	ROUTE 47 EXPANSION	7,420	7,482	7,488	7,488	7,488
Total:	Capital Outlay	\$1,574,697	\$138,466	\$114,988	\$12,488	\$17,488
Debt Service - FNBO Loan - 102 E Van Emmon Building						
88-880-81-00-8000	PRINCIPAL PAYMENT	-	200,000	200,000	200,000	200,000
80-880-81-00-8050	INTEREST PAYMENT	-	25,800	18,250	18,250	12,200
Total:	Debt Service - FNBO Loan	\$0	\$225,800	\$218,250	\$218,250	\$212,200
Total: DOWNTOWN TIF EXPENDITURES		<u>\$1,655,046</u>	<u>\$421,646</u>	<u>\$426,484</u>	<u>\$294,081</u>	<u>\$306,052</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	\$	444,050
Date of Issuance	May 10, 2017			
Authorized Issue	\$800,000	Principal & Interest Outstanding	\$	418,283
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			

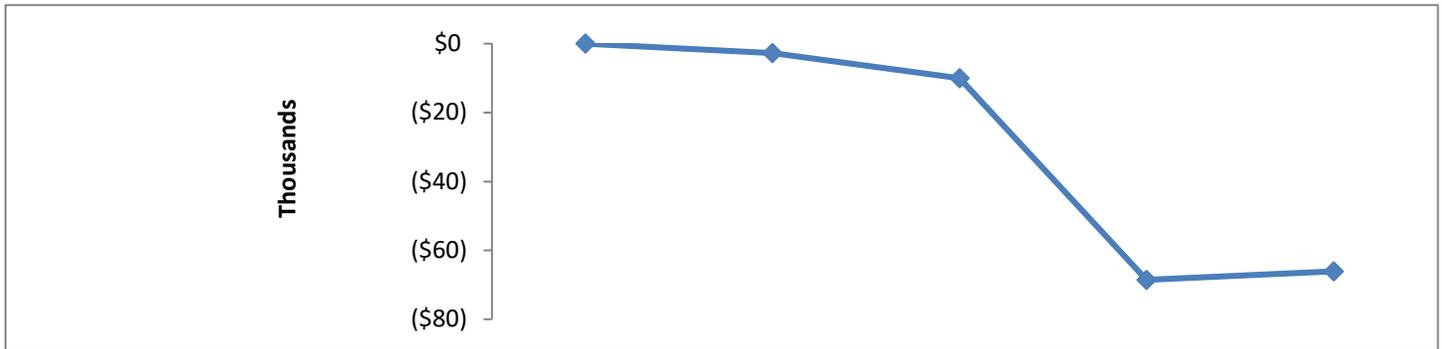
PRINCIPAL AND INTEREST REQUIREMENTS (ANNUALIZED)

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Taxes	-	-	-	24,171	25,000
Total Revenue	-	-	-	24,171	25,000
Expenditures					
Contractual Services	-	2,736	35,000	90,000	22,500
Total Expenditures	-	2,736	35,000	90,000	22,500
Surplus (Deficit)	-	(2,736.00)	(35,000)	(65,829)	2,500
Ending Fund Balance	0	(2,736)	(10,000)	(68,565)	(66,065)



Fiscal Year 2020 Downtown TIF II Highlights

- This TIF generated increment for the first time in the current fiscal year, in the amount of \$24,171.
- In the Fall of 2019 the City entered into an agreement with a developer, which resulted in the sale of the Old Jail building located at 111 West Madison Street.

United City of Yorkville
Downtown TIF II Fund

890

DOWNTOWN TIF II FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Taxes						
89-000-40-00-4000	PROPERTY TAXES	-	-	-	24,171	25,000
	Total: Taxes	\$0	\$0	\$0	\$24,171	\$25,000
	Total: DOWNTOWN TIF II REVENUE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$24,171</u>	<u>\$25,000</u>

United City of Yorkville
Downtown TIF II Fund

890

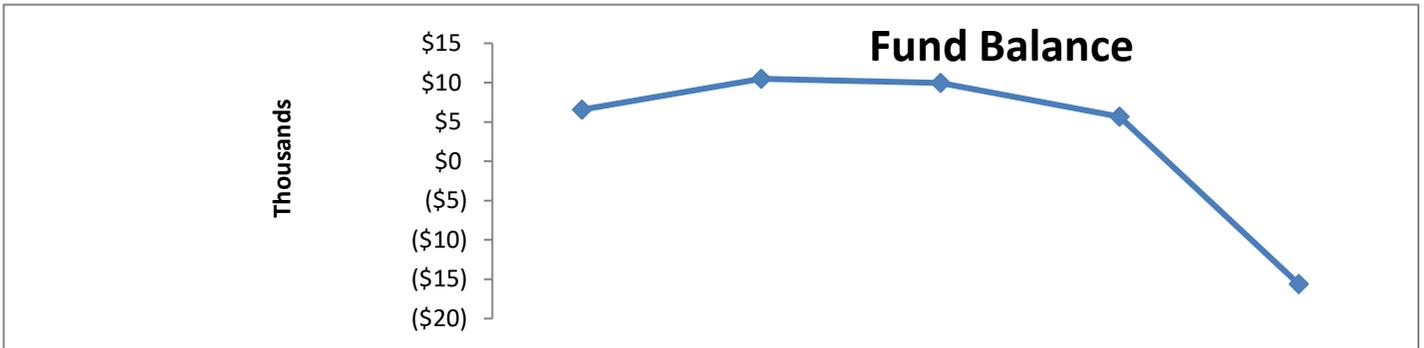
DOWNTOWN TIF II FUND EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
89-890-54-00-5425	TIF INCENTIVE PAYOUT <i>KCJ Restoration Incentive</i>	-	-	-	80,000	17,500
89-890-54-00-5462	PROFESSIONAL SERVICES	-	2,736	10,000	10,000	5,000
89-890-54-00-5470	FACADE REHAB PROGRAM	-	-	25,000	-	-
	Total: Contractual Services	\$0	\$2,736	\$35,000	\$90,000	\$22,500
	Total: DOWNTOWN TIF II EXPENDITURES	<u>\$0</u>	<u>\$2,736</u>	<u>\$35,000</u>	<u>\$90,000</u>	<u>\$22,500</u>

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Taxes	9,366	13,381	13,381	13,382	16,034
Total Revenue	9,366	13,381	13,381	13,382	16,034
Expenditures					
Contractual Services	17,552	9,453	30,977	18,189	37,326
Total Expenditures	17,552	9,453	30,977	18,189	37,326
Surplus (Deficit)	(8,186)	3,928	(17,596)	(4,807)	(21,292)
Ending Fund Balance	6,556	10,485	9,954	5,678	(15,614)
	37.4%	110.9%	32.1%	31.2%	-41.8%



Fiscal Year 2020 Fox Hill Special Service Area (SSA) Fund Highlights

- Special Service Area property taxes were held steady from the previous fiscal year, at \$60.55 per parcel.

Fiscal Year 2020 Fox Hill Special Service Area (SSA) Fund Goals & Objectives

- o Special Service Area property taxes will increase by \$12 per parcel in the upcoming fiscal year, from \$60.55 to \$72.55, as the Fund enters year six of the ten-year payback period. Pursuant to this plan, fund balance should be at or around break even by Fiscal Year End 2025.
- o A new entrance sign, at a budgeted cost of \$22,000, is expected to be constructed with proceeds received from the State of Illinois. The original entrance sign was removed by IDOT several years ago, due to the expansion of US Route 34.

United City of Yorkville
Fox Hill Special Service Area Fund

11

FOX HILL SSA FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Taxes						
11-000-40-00-4000	PROPERTY TAXES	9,366	13,381	13,381	13,382	16,034
	<i>Special Service Area Tax - \$72.55 per Unit</i>					
	Total: Taxes	\$9,366	\$13,381	\$13,381	\$13,382	\$16,034
	Total: FOX HILL SSA REVENUE	<u>\$9,366</u>	<u>\$13,381</u>	<u>\$13,381</u>	<u>\$13,382</u>	<u>\$16,034</u>

United City of Yorkville
Fox Hill Special Service Area Fund

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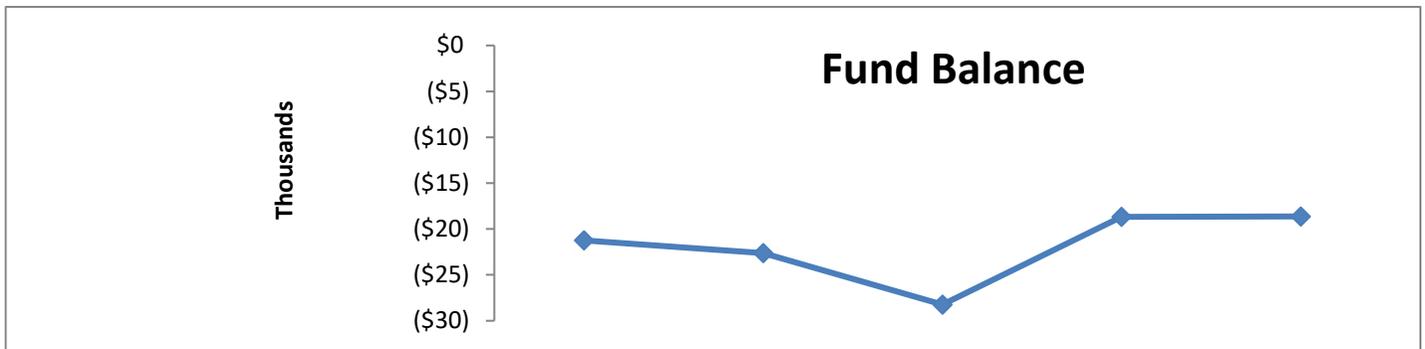
FOX HILL SSA EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		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	2,977	3,275	3,126
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Includes \$22,000 for New Entrance Sign</i>	15,414	6,618	28,000	14,914	34,200
Total:	Contractual Services	\$17,552	\$9,453	\$30,977	\$18,189	\$37,326
	Total: FOX HILL SSA EXPENDITURES	<u>\$17,552</u>	<u>\$9,453</u>	<u>\$30,977</u>	<u>\$18,189</u>	<u>\$37,326</u>

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Taxes	13,480	15,639	18,140	18,140	20,363
Total Revenue	13,480	15,639	18,140	18,140	20,363
Expenditures					
Contractual Services	18,957	17,013	13,977	14,181	20,326
Total Expenditures	18,957	17,013	13,977	14,181	20,326
Surplus (Deficit)	(5,477)	(1,374)	4,163	3,959	37
Ending Fund Balance	(21,251)	(22,626)	(28,236)	(18,667)	(18,630)
	-112.1%	-133.0%	-202.0%	-131.6%	-91.7%



Fiscal Year 2020 Sunflower Special Service Area (SSA) Fund Highlights

- Special Service Area property taxes increased by \$21.38 per parcel in the current fiscal year, from \$133.67 to \$155.04.

Fiscal Year 2020 Sunflower Special Service Area (SSA) Fund Goals & Objectives

- o Special Service Area property taxes will increase by \$19 per parcel in the upcoming fiscal year, from \$155.04 to \$174.04, as the Fund enters year six of the ten-year payback period. Pursuant to this plan, fund balance should be at or around break even by Fiscal Year End 2025.
- o In addition to mowing and landscaping, an additional \$5,000 has been budgeted in the upcoming fiscal year for tree trimming work within the subdivision.

United City of Yorkville
Sunflower Special Service Area Fund

12

SUNFLOWER SSA FUND REVENUE

Account		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Taxes						
12-000-40-00-4000	PROPERTY TAXES	13,480	15,639	18,140	18,140	20,363
	<i>Special Service Area Tax - \$174.04 per Unit</i>					
	Total: Taxes	\$13,480	\$15,639	\$18,140	\$18,140	\$20,363
	Total: SUNFLOWER SSA REVENUE	<u>\$13,480</u>	<u>\$15,639</u>	<u>\$18,140</u>	<u>\$18,140</u>	<u>\$20,363</u>

United City of Yorkville
Sunflower Special Service Area Fund

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SUNFLOWER SSA EXPENDITURES

Account		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
12-112-54-00-5416	POND MAINTENANCE	5,095	1,525	5,000	5,000	5,000
12-112-54-00-5462	PROFESSIONAL SERVICES <i>Management Company Fees</i>	2,138	2,835	2,977	3,181	3,126
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Includes \$5,000 for Annual Tree Trimming</i>	11,724	12,653	6,000	6,000	12,200
Total:	Contractual Services	\$18,957	\$17,013	\$13,977	\$14,181	\$20,326
	Total: SUNFLOWER SSA EXPENDITURES	<u>\$18,957</u>	<u>\$17,013</u>	<u>\$13,977</u>	<u>\$14,181</u>	<u>\$20,326</u>

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. Debt service amounts are funded by a transfer from the General Fund.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Licenses & Permits	11,303	8,944	4,646	8,200	8,000
Other Financing Sources	309,972	315,781	319,379	315,825	315,225
Total Revenue	321,275	324,725	324,025	324,025	323,225
Expenditures					
Contractual Services	1,525	475	475	475	475
Debt Service	319,750	324,250	323,550	323,550	322,750
Total Expenditures	321,275	324,725	324,025	324,025	323,225
Surplus (Deficit)	-	-	-	-	-
Ending Fund Balance	0	0	0	0	0



Fiscal Year 2020 Debt Service Fund Highlights

- In the current year, \$323,550 in debt service was paid on the 2014B Refunding bonds.

Fiscal Year 2021 Debt Service Fund Goals & Objectives

- o Debt service in the amount of \$322,750 will be paid in the upcoming fiscal year. Final payment for the 2014B bonds will occur on December 30, 2022 (Fiscal Year 2023).

United City of Yorkville
Debt Service Fund

42

DEBT SERVICE FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
License & Permits						
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	10,253	8,944	4,646	8,200	8,000
42-000-42-00-4216	BUILD PROGRAM PERMITS	1,050	-	-	-	-
	Total: Licenses & Permits	\$11,303	\$8,944	\$4,646	\$8,200	\$8,000
Other Financing Sources						
42-000-49-00-4901	TRANSFER FROM GENERAL <i>2014B Debt Service</i>	309,972	315,781	319,379	315,825	315,225
	Total: Other Financing Sources	\$309,972	\$315,781	\$319,379	\$315,825	\$315,225
	Total: DEBT SERVICE FUND REVENUE	<u>\$321,275</u>	<u>\$324,725</u>	<u>\$324,025</u>	<u>\$324,025</u>	<u>\$323,225</u>

United City of Yorkville
Debt Service Fund

420

DEBT SERVICE FUND EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
42-420-54-00-5405	BUILD PROGRAM	1,050	-	-	-	-
42-420-54-00-5498	PAYING AGENT FEES	475	475	475	475	475
	Total: Contractual Services	\$1,525	\$475	\$475	\$475	\$475
Debt Service - 2014B Bond						
42-420-79-00-8000	PRINCIPAL PAYMENT	275,000	285,000	290,000	290,000	295,000
42-420-79-00-8050	INTEREST PAYMENT	44,750	39,250	33,550	33,550	27,750
	Total: Debt Service - 2014B Bond	\$319,750	\$324,250	\$323,550	\$323,550	\$322,750
	Total: DEBT SERVICE	<u>\$321,275</u>	<u>\$324,725</u>	<u>\$324,025</u>	<u>\$324,025</u>	<u>\$323,225</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	\$ 1,620,203
Date of Issuance	August 5, 2014		
Authorized Issue	\$2,300,000	Principal & Interest Outstanding	\$ 981,250
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:

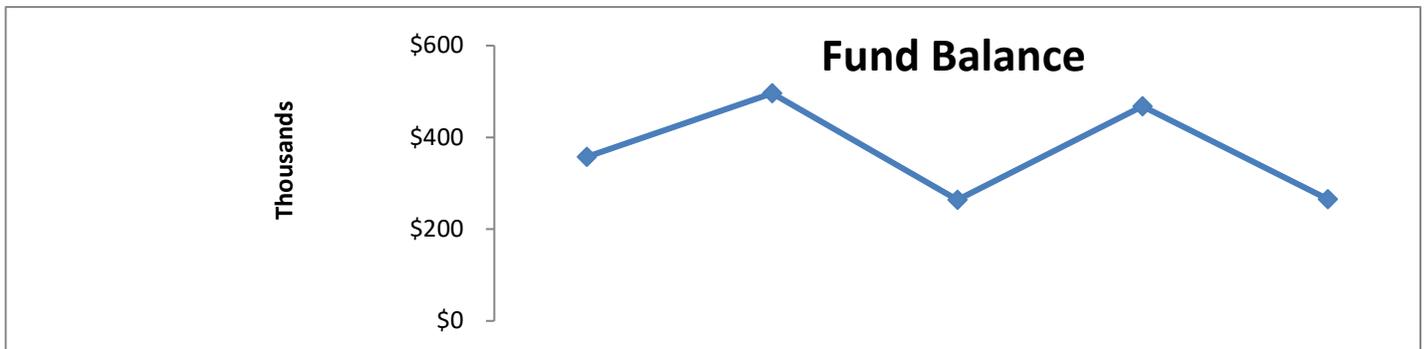
- Vehicle & Equipment Fund (25)
- City-Wide Capital Fund (23)

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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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Licenses & Permits	229,575	243,142	109,500	361,911	109,500
Fines & Forfeits	8,730	8,640	8,650	8,325	8,800
Charges for Service	201,102	232,472	86,368	91,530	269,059
Investment Earnings	596	862	850	2,199	1,000
Reimbursements	-	-	-	33,536	59,464
Miscellaneous	1,975	511	2,000	-	1,000
Other Financing Sources	-	6,068	-	552,161	-
Total Revenue	441,978	491,695	207,368	1,049,662	448,823
Expenditures					
Contractual Services	53,799	8,527	14,500	14,500	11,100
Supplies	-	18,162	62,336	65,283	6,664
Capital Outlay	228,305	251,163	417,000	380,898	562,460
Debt Service	73,034	75,058	77,890	68,766	71,570
Other Financing Uses	-	-	-	548,273	-
Total Expenditures	355,138	352,910	571,726	1,077,720	651,794
Surplus (Deficit)	86,840	138,785	(364,358)	(28,058)	(202,971)
Ending Fund Balance	357,246	496,042	263,801	467,984	265,013
	<i>100.6%</i>	<i>140.6%</i>	<i>46.1%</i>	<i>43.4%</i>	<i>40.7%</i>



Fiscal Year 2020 Vehicle & Equipment Fund Highlights

- Purchased a new SUV squad for the Police Department, including build out, for approximately \$60,000.
- The Street Department acquired a new dump truck cab and chassis for ~\$200,000.
- The Betzwise Note payable, originally used to acquire property at 185 Wolf Street, was refinanced in the current fiscal year. The new refunding loan from the First National Bank of Omaha (FNBO), reduced the annual interest rate from 5.83% to 3.6%, and will save the City approximately \$63,000 over the remaining life of the original Note.
- Staff accelerated the City's computer replacement program in FY 2020, replacing 41 computers, due to Microsoft no longer supporting the Windows 7 platform.
- The Parks and Recreation Department purchased two new F350 pick-up trucks for approximately \$70,000; and design engineering continued on the boat launch at Riverfront Park.

Fiscal Year 2021 Vehicle & Equipment Fund Goals & Objectives

- o Two new Police squads are expected to be purchased, including build out, at a budgeted cost of \$130,000.
- o The Street Department has budgeted for the refurbishing of two existing dump trucks at a cost of \$101,000. The Public Works Capital equipment line item has been budgeted at \$130,000, and includes several new lawn mowers, a new skidsteer and several new snow plows.
- o Park improvements are slated for Raintree Park C, at a budgeted cost of ~\$60,000. This project is fully reimbursable from developer proceeds received in the Fall of 2019.
- o A new playground is planned for Beecher Center Park at a budgeted cost of \$50,000; and \$70,000 has been budgeted for ne vehicle purchases.

Fund Balance Breakdown by Cost Center

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
<i>Police Capital</i>	-	-	-	56,106	-
<i>General Government</i>	-	-	-	450	450
<i>Public Works Capital</i>	37,930	91,907	6,435	81,095	-
<i>Parks & Recreation Capital</i>	319,316	404,135	257,366	330,333	264,563
Total Fund Balance	357,246	496,042	263,801	467,984	265,013

United City of Yorkville Vehicle & Equipment Fund

25

VEHICLE & EQUIPMENT FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Licenses & Permits						
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	51,511	63,225	30,000	92,500	30,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	44,935	2,720	-	-	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	224	217	-	1,411	-
25-000-42-00-4218	ENGINEERING CAPITAL FEES	11,000	19,550	10,000	12,000	10,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	116,205	147,655	64,500	250,000	64,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	5,700	9,775	5,000	6,000	5,000
	Total: Licenses & Permits	\$229,575	\$243,142	\$109,500	\$361,911	\$109,500
Fines & Forfeits						
25-000-43-00-4315	DUI FINES	8,130	7,994	8,000	7,500	8,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	600	646	650	825	800
	Total: Fines & Forfeits	\$8,730	\$8,640	\$8,650	\$8,325	\$8,800
Charges for Service						
25-000-44-00-4418	MOWING INCOME	894	2,167	2,000	2,215	2,000
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK	-	44,985	-	-	-
25-000-44-00-4420	POLICE CHARGEBACK	130,208	77,158	24,032	24,032	43,844
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	-	-	-	-	142,551
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	70,000	90,000	-	-	75,000
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACK	-	18,162	60,336	65,283	5,664
	Total: Charges for Service	\$201,102	\$232,472	\$86,368	\$91,530	\$269,059
Investment Earnings						
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	350	862	850	1,050	1,000
25-000-45-00-4550	GAIN ON INVESTMENT	246	-	-	1,149	-
	Total: Investment Earnings	\$596	\$862	\$850	\$2,199	\$1,000
Reimbursements						
25-000-46-00-4692	MISCELLANEOUS REIMB - PARK CAPITAL <i>Raintree Park C - Developer Proceeds</i>	-	-	-	33,536	59,464
	Total: Reimbursements	\$0	\$0	\$0	\$33,536	\$59,464
Miscellaneous						
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	214	412	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	1,761	99	2,000	-	1,000
	Total: Miscellaneous	\$1,975	\$511	\$2,000	\$0	\$1,000

United City of Yorkville
Vehicle & Equipment Fund

25

VEHICLE & EQUIPMENT FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Other Financing Sources						
25-000-49-00-4906	LOAN ISSUANCE <i>FNBO Loan - Refinancing of Betzviser Note Payable</i>	-	-	-	548,273	-
25-000-49-00-4910	SALE OF CAPITAL ASSETS - GEN GOV	-	-	-	450	-
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	-	6,068	-	2,588	-
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	-	-	-	400	-
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL	-	-	-	450	-
Total:	Other Financing Sources	\$0	\$6,068	\$0	\$552,161	\$0
Total: VEHICLE & EQUIP REVENUE		<u>\$441,978</u>	<u>\$491,695</u>	<u>\$207,368</u>	<u>\$1,049,662</u>	<u>\$448,823</u>

United City of Yorkville
Vehicle & Equipment Fund

205

POLICE CAPITAL EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
25-205-54-00-5405	BUILD PROGRAM	9,915	-	-	-	-
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Maint - Emergency Sirens & Lighting Detectors</i>	8,570	5,013	8,750	8,750	8,750
Total:	Contractual Services	\$18,485	\$5,013	\$8,750	\$8,750	\$8,750
Capital Outlay						
25-205-60-00-6060	EQUIPMENT	28,278	-	5,000	-	-
25-205-60-00-6070	VEHICLES <i>Two New SUV Squads including Build Out</i>	154,039	150,707	64,000	64,000	130,000
Total:	Capital Outlay	\$182,317	\$150,707	\$69,000	\$64,000	\$130,000
Total:	POLICE CAPITAL EXPENDITURES	<u>\$200,802</u>	<u>\$155,720</u>	<u>\$77,750</u>	<u>\$72,750</u>	<u>\$138,750</u>

United City of Yorkville
Vehicle & Equipment Fund

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GENERAL GOVERNMENT CAPITAL

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Supplies						
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE <i>City-Wide Computer Replacement Program</i>	-	18,162	60,336	65,283	5,664
	Total: Supplies	\$0	\$18,162	\$60,336	\$65,283	\$5,664
Capital Outlay						
25-212-60-00-6070	VEHICLES	-	44,985	-	-	-
	Total: Capital Outlay	\$0	\$44,985	\$0	\$0	\$0
	Total: GENERAL GOVERNMENT CAPITAL	<u>\$0</u>	<u>\$63,147</u>	<u>\$60,336</u>	<u>\$65,283</u>	<u>\$5,664</u>

United City of Yorkville Vehicle & Equipment Fund

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PUBLIC WORKS CAPITAL EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
25-215-54-00-5405	BUILD PROGRAM	34,170	2,720	-	-	-
25-215-54-00-5448	FILING FEES <i>Mowing Liens</i>	294	794	750	750	750
	Total: Contractual Services	\$34,464	\$3,514	\$750	\$750	\$750
Supplies						
25-215-56-00-5620	OPERATING SUPPLIES	-	-	2,000	-	1,000
	Total: Supplies	\$0	\$0	\$2,000	\$0	\$1,000
Capital Outlay						
25-215-60-00-6060	EQUIPMENT <i>Plow & Lights for New Water Trucks - \$14,000</i> <i>Skidsteer Replacement Program - \$85,000</i> <i>New Lawnmowers - \$31,000</i>	-	8,435	7,000	7,000	130,000
25-215-60-00-6070	VEHICLES <i>Two Refurbished Dump Trucks</i>	20,821	33,497	201,000	201,000	100,000
	Total: Capital Outlay	\$20,821	\$41,932	\$208,000	\$208,000	\$230,000
Debt Service - Public Works Building						
25-215-92-00-8000	PRINCIPAL PAYMENT	43,303	43,922	44,429	42,853	51,612
25-215-92-00-8050	INTEREST PAYMENT	27,512	28,856	31,095	23,824	17,784
	Total: Debt Service - PW Building	\$70,815	\$72,778	\$75,524	\$66,677	\$69,396
Other Financing Uses						
25-215-99-00-9960	PAYMENT TO ESCROW AGENT <i>FNBO Loan Refinancing</i>	-	-	-	531,617	-
	Total: Other Financing Uses	\$0	\$0	\$0	\$531,617	\$0
	Total: PW CAPITAL EXPENDITURES	<u>\$126,100</u>	<u>\$118,224</u>	<u>\$286,274</u>	<u>\$807,044</u>	<u>\$301,146</u>

United City of Yorkville Vehicle & Equipment Fund

225

PARKS & RECREATION CAPITAL EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
25-225-54-00-5405	BUILD PROGRAM	850	-	-	-	-
25-225-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	5,000	5,000	1,600
	Total: Contractual Services	\$850	\$0	\$5,000	\$5,000	\$1,600
Capital Outlay						
25-225-60-00-6010	PARK IMPROVEMENTS <i>Raintree Park C - Developer Funded</i>	-	-	-	33,536	59,464
25-225-60-00-6013	BEECHER CENTER PARK	-	-	-	-	50,000
25-225-60-00-6020	BUILDINGS & STRUCTURES <i>Completion of Boat Launch at Riverfront Park</i>	-	-	20,000	7,404	12,596
25-225-60-00-6060	EQUIPMENT <i>New Lightning Detector or Playground Equipment</i>	5,264	13,539	50,000	-	10,400
25-225-60-00-6070	VEHICLES <i>2 New Trucks</i>	19,903	-	70,000	67,958	70,000
	Total: Capital Outlay	\$25,167	\$13,539	\$140,000	\$108,898	\$202,460
Debt Service - Public Works Building						
25-225-92-00-8000	PRINCIPAL PAYMENT	1,357	1,376	1,392	1,343	1,617
25-225-92-00-8050	INTEREST PAYMENT	862	904	974	746	557
	Total: Debt Service - PW Building	\$2,219	\$2,280	\$2,366	\$2,089	\$2,174
Other Financing Uses						
25-225-99-00-9960	PAYMENT TO ESCROW AGENT <i>FNBO Loan Refinancing</i>	-	-	-	16,656	-
	Total: Other Financing Uses	\$0	\$0	\$0	\$16,656	\$0
	Total: PARK & REC CAPITAL EXPENDITURES	<u>\$28,236</u>	<u>\$15,819</u>	<u>\$147,366</u>	<u>\$132,643</u>	<u>\$206,234</u>

UNITED CITY OF YORKVILLE, ILLINOIS

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

Loan Payable - Public Works Building on 185 Wolf Street

Date of Maturity	November 18, 2028	Principal & Interest Paid-to-Date	\$	877,867
Date of Issuance	November 18, 2019			
Authorized Issue	* \$937,503	Principal & Interest Outstanding	\$	614,311
Interest Rates	3.600%			
Current Monthly Payment	\$5,964			
Payable at	First National Bank of Omaha			
Purpose	Additional shop and storage space for Public Works & Park Dept operations			

PRINCIPAL AND INTEREST REQUIREMENTS (ANNUALIZED)

Fiscal Year	Debt Service Requirements		Totals
	Principal	Interest	
2008 - 2009	9,940	24,350	34,290
2009 - 2010	24,937	57,358	82,295
2010 - 2011	26,544	55,751	82,295
2011 - 2012	28,254	54,041	82,295
2012 - 2013	30,074	52,221	82,295
2013 - 2014	34,223	44,213	78,436
2014 - 2015	39,112	33,922	73,034
2015 - 2016	40,880	32,154	73,034
2016 - 2017	42,728	30,306	73,034
2017 - 2018	44,660	28,374	73,034
2018 - 2019	45,298	29,760	75,057
2019 - 2020	** 44,195	24,570	68,766
2020 - 2021	53,229	18,342	71,570
2021 - 2022	55,204	16,366	71,570
2022 - 2023	57,253	14,317	71,570
2023 - 2024	59,347	12,223	71,570
2024 - 2025	61,581	9,989	71,570
2025 - 2026	63,867	7,703	71,570
2026 - 2027	66,237	5,333	71,570
2027 - 2028	68,691	2,880	71,570
2028 - 2029	41,245	505	41,750
	\$ 937,500	\$ 554,678	\$ 1,492,178

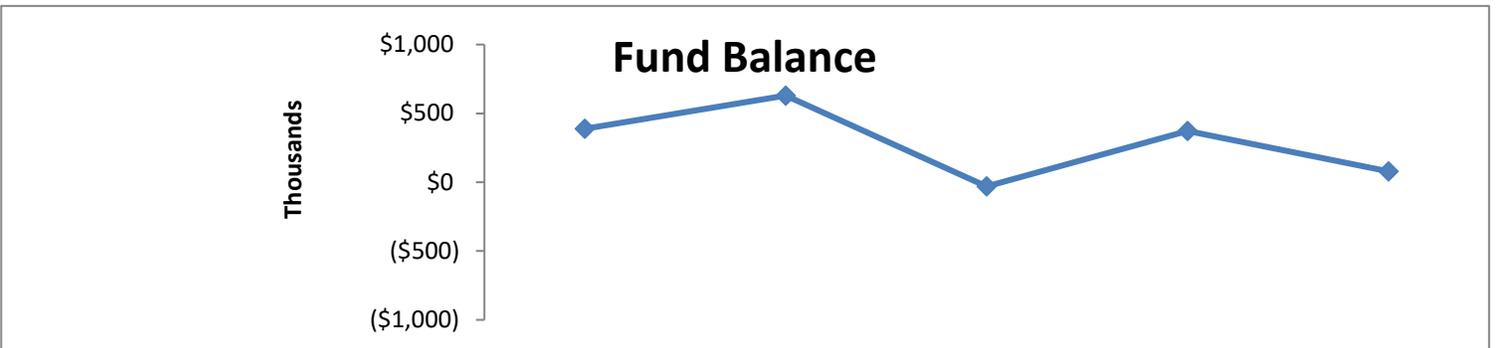
* The original purchase price was \$1,251,900 with an initial cash payment of \$314,400 and the remaining \$937,500 to be financed by the seller at an initial interest rate of 6.26% through 2013 at which point the rate adjusts every five years (60 consecutive payments) based on five-year US Treasury bond. Interest rate was 5.83% and principal outstanding was \$548,273 at time of refinancing in November 2019.

** Original note payable was refinanced by loan from the First National Bank of Omaha (FNBO) in November 2019. Loan principal was \$548,273 with and nominal interest rate of 3.60% thru November 2028.

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Intergovernmental	206,028	32,878	-	-	-
Licenses & Permits	448,616	300,743	152,180	151,000	141,000
Charges for Service	731,535	752,262	746,500	772,000	780,000
Investment Earnings	21,033	34,012	7,500	63,351	1,098
Reimbursements	373,768	1,169,174	3,013,849	319,086	151,572
Miscellaneous	-	-	2,000	-	2,000
Other Financing Sources	1,018,308	569,725	250,000	235,663	260,000
Total Revenue	2,799,288	2,858,794	4,172,029	1,541,100	1,335,670
Expenditures					
Contractual Services	340,339	155,621	391,795	270,222	362,964
Supplies	17,997	36,642	25,000	18,000	25,000
Capital Outlay	2,846,631	1,923,491	3,907,339	1,048,776	779,950
Debt Service	403,588	407,563	322,188	322,188	321,338
Other Financing Uses	157,366	94,947	152,086	139,906	138,895
Total Expenditures	3,765,921	2,618,264	4,798,408	1,799,092	1,628,147
Surplus (Deficit)	(966,633)	240,530	(626,379)	(257,992)	(292,477)
Ending Fund Balance	388,897	629,427	(30,817)	371,437	78,960
	<i>10.3%</i>	<i>24.0%</i>	<i>-0.6%</i>	<i>20.6%</i>	<i>4.8%</i>



CITY-WIDE CAPITAL FUND (23)

Fiscal Year 2020 City-Wide Capital Fund Highlights

- The 2019 Road to Better Roads (RTBR) Program focused on the resurfacing and paving of several local roadways including: Sanders, Park, Elm, Jackson, McHugh Streets and Kennedy Road.
- Mill Road, from Kennedy Road through its intersection with Allegiance Crossing, was resurfaced pursuant to an intergovernmental agreement entered into with Kendall County; at a total cost \$135,500. Additionally, preliminary engineering was completed, with construction estimated to begin in early Fiscal Year 2022 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.
- A new materials storage shed was constructed in the current fiscal year, replacing the previous one originally constructed during the 1980's. The total cost of the project was \$235,663, with funding provided by a transfer from the General Fund.

Fiscal Year 2021 City-Wide Capital Fund Goals & Objectives

- o The 2020 Road to Better Roads (RTBR) Program will focus on the resurfacing and paving of several local roadways including: River Birch Drive, Spruce and Fir Courts, River Birch Lane, White Oak Way, Norway Circle and McHugh Road.
- o 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 east/west improvements, from Eldamain to Orchard Roads in the upcoming fiscal year.
- o The completion of several public improvements are slated for the Raintree Village subdivision, and will include such enhancements as the installation of sidewalks, street lights and signs. These improvements will be fully funded by developer proceeds and previously issued special service area bond proceeds.

United City of Yorkville City-Wide Capital Fund

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CITY-WIDE CAPITAL FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Intergovernmental						
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN	540	-	-	-	-
23-000-41-00-4169	FEDERAL GRANTS - MILL STREET LAFO	(1,306)	-	-	-	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	223,344	-	-	-	-
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47)	(16,550)	32,878	-	-	-
Total:	Intergovernmental	\$206,028	\$32,878	\$0	\$0	\$0
Licenses & Permits						
23-000-42-00-4210	BUILDING PERMITS	139,758	1,499	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	6,929	5,512	5,000	6,000	6,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	95,804	1,815	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNI BLDG	92,125	29,917	47,180	35,000	35,000
23-000-42-00-4222	ROAD CONTRIBUTION FEE	114,000	262,000	100,000	110,000	100,000
Total:	Licenses & Permits	\$448,616	\$300,743	\$152,180	\$151,000	\$141,000
Charges for Service						
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	731,535	752,262	746,500	772,000	780,000
Total:	Charges for Service	\$731,535	\$752,262	\$746,500	\$772,000	\$780,000
Investment Earnings						
23-000-45-00-4500	INVESTMENT EARNINGS	10,271	34,012	7,500	13,000	1,098
23-000-45-00-4550	GAIN ON INVESTMENT	10,762	-	-	50,351	-
Total:	Investment Earnings	\$21,033	\$34,012	\$7,500	\$63,351	\$1,098
Reimbursements						
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	7,797	4,125	7,549	7,549	10,973
23-000-46-00-4608	REIMB - KENNEDY RD IMPROVEMENTS	160,000	-	-	-	-
23-000-46-00-4612	REIMB - MILL ROAD IMPROVEMENTS	-	195,781	2,926,300	19,306	-
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	19,346	99,284	-	82,231	38,599
23-000-46-00-4622	REIMB - WHISPERING MEADOWS	2,762	797,238	-	-	-
	<i>Settlement Proceeds</i>					
23-000-46-00-4636	REIMB - RAINTREE VILLAGE	-	-	-	210,000	70,000
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	182,033	-	-	-	26,523
23-000-46-00-4690	REIMB - MISCELLANEOUS	1,830	72,746	80,000	-	5,477
Total:	Reimbursements	\$373,768	\$1,169,174	\$3,013,849	\$319,086	\$151,572
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 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Other Financing Sources						
23-000-49-00-4923	TRANSFER FROM GENERAL - CW CAPITAL	-	569,725	250,000	235,663	260,000
23-000-49-00-4951	TRANSFER FROM WATER <i>Remaining 2015A Bond Proceeds</i>	1,018,308	-	-	-	-
Total:	Other Financing Sources	\$1,018,308	\$569,725	\$250,000	\$235,663	\$260,000
	Total: CITY-WIDE CAPITAL REVENUE	<u>\$2,799,288</u>	<u>\$2,858,794</u>	<u>\$4,172,029</u>	<u>\$1,541,100</u>	<u>\$1,335,670</u>

United City of Yorkville City-Wide Capital Fund

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CITY-WIDE BUILDING & GROUNDS EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
23-216-54-00-5405	BUILD PROGRAM	9,956	-	-	-	-
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	193,257	71,157	225,000	120,000	135,000
23-216-56-00-5626	HANGING BASKETS	-	1,496	2,000	427	2,000
	<i>Moved from General Fund - Streets Dept</i>					
Total:	Contractual Services	\$203,213	\$72,653	\$227,000	\$120,427	\$137,000
Supplies						
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	17,997	36,642	25,000	18,000	25,000
Total:	Supplies	\$17,997	\$36,642	\$25,000	\$18,000	\$25,000
Capital Outlay						
23-216-60-00-6003	MATERIALS STORAGE BUILDING	-	-	250,000	235,663	-
23-216-60-00-6013	BEECHER CENTER	-	320,386	-	-	-
23-216-60-00-6020	BUILDINGS & STRUCTURES	-	-	41,250	-	-
	<i>Fueling Station</i>					
Total:	Capital Outlay	\$0	\$320,386	\$291,250	\$235,663	\$0
Other Financing Uses						
23-216-99-00-9901	TRANSFER TO GENERAL	92,125	29,917	47,180	35,000	35,000
	<i>Re-payment for Close Out Transfer in FY 2014</i>					
Total:	Other Financing Uses	\$92,125	\$29,917	\$47,180	\$35,000	\$35,000
	Total: CW B&G EXPENDITURES	<u>\$313,335</u>	<u>\$459,598</u>	<u>\$590,430</u>	<u>\$409,090</u>	<u>\$197,000</u>

United City of Yorkville City-Wide Capital Fund

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CITY-WIDE CAPITAL EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
23-230-54-00-5405	BUILD PROGRAM	85,848	1,815	-	-	-
23-230-54-00-5462	PROFESSIONAL SERVICES	5,318	2,360	5,000	5,000	5,000
23-230-54-00-5465	ENGINEERING SERVICES <i>Pavement Striping Program</i>	35,063	58,195	-	-	10,000
23-230-54-00-5482	STREET LIGHTING	-	-	102,820	102,820	108,989
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>	1,420	685	1,500	1,500	1,500
23-230-56-00-5619	SIGNS	-	-	15,000	15,000	15,000
23-230-56-00-5632	ASPHALT PATCHING	-	-	35,000	20,000	35,000
23-230-56-00-5637	SIDEWALK CONSTRUCTIONS SUPPLIES	948	18,199	5,000	5,000	5,000
23-230-56-00-5642	STREET LIGHTING & OTHER SUPPLIES	-	-	-	-	45,000
Total:	Contractual Services	\$137,126	\$82,968	\$164,795	\$149,795	\$225,964
Capital Outlay						
23-230-60-00-6009	WRIGLEY (RTE 47) EXPANSION <i>Project Costs - 100% Reimbursable</i>	-	32,878	-	-	-
23-230-60-00-6012	MILL ROAD IMPROVEMENTS	-	195,781	3,105,000	200,000	-
23-230-60-00-6014	BLACKBERRY WOODS <i>100% Reimbursable from Surety Bond</i>	7,797	4,125	7,549	7,549	10,973
23-230-60-00-6016	US 34 (CENTER/ELDAMAIN RD) PROJECT	19,500	127,534	110,226	100,000	110,000
23-230-60-00-6019	BRISTOL BAY ACCESS ROAD	40,754	-	-	-	-
23-230-60-00-6021	PAVILLION ROAD STREAMBANK STABILIZATION	-	260	137,500	-	-
23-230-60-00-6023	FOUNTAIN VILLAGE SUBDIVISION	19,346	99,284	-	82,231	38,599
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	761,759	69,633	80,000	98,000	312,500
23-230-60-00-6034	WHISPERING MEADOWS SUBDIVISION	2,762	974,071	22,500	8,000	-
23-230-60-00-6036	RAINTREE VILLAGE IMPROVEMENTS	-	-	-	210,000	70,000
23-230-60-00-6041	SIDEWALK REPLACEMENT PROGRAM	-	-	-	-	125,000
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	675	-	-	-	-
23-230-60-00-6058	RT 71 (IL 47/ORCHARD RD) PROJECT	-	8,351	30,333	30,333	53,878
23-230-60-00-6059	US 34 (IL 47/ORCHARD RD) PROJECT	78,682	84,854	90,981	77,000	27,000
23-230-60-00-6073	GAME FARM ROAD PROJECT	328,913	-	-	-	-
23-230-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	561,550	-	-	-	-
23-230-60-00-6084	CENTER & COUNTRYSIDE IMPROVEMENTS	227,760	-	-	-	-
23-230-60-00-6086	KENNEDY ROAD IMPROVEMENTS	391,763	404	-	-	-
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	405,370	5,930	32,000	-	32,000
Total:	Capital Outlay	\$2,846,631	\$1,603,105	\$3,616,089	\$813,113	\$779,950

United City of Yorkville City-Wide Capital Fund

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CITY-WIDE CAPITAL EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Debt Service - 2014A Bond						
23-230-78-00-8000	PRINCIPAL PAYMENT	190,000	190,000	195,000	195,000	200,000
23-230-78-00-8050	INTEREST PAYMENT	138,588	132,888	127,188	127,188	121,338
	Total: Debt Service - 2014A Bond	\$328,588	\$322,888	\$322,188	\$322,188	\$321,338
Kendall County Loan - River Road Bridge						
23-230-97-00-8000	PRINCIPAL PAYMENT	75,000	84,675	-	-	-
	Total: Kendall Co Loan - River Rd Bridge	\$75,000	\$84,675	\$0	\$0	\$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	65,030	104,906	104,906	103,895
	Total: Other Financing Uses	\$65,241	\$65,030	\$104,906	\$104,906	\$103,895
	Total: CITY-WIDE CAP EXPENDITURES	<u>\$3,452,586</u>	<u>\$2,158,666</u>	<u>\$4,207,978</u>	<u>\$1,390,002</u>	<u>\$1,431,147</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	\$ 1,633,737
Date of Issuance	August 5, 2014		
Authorized Issue	\$4,295,000	Principal & Interest Outstanding	\$ 4,434,513
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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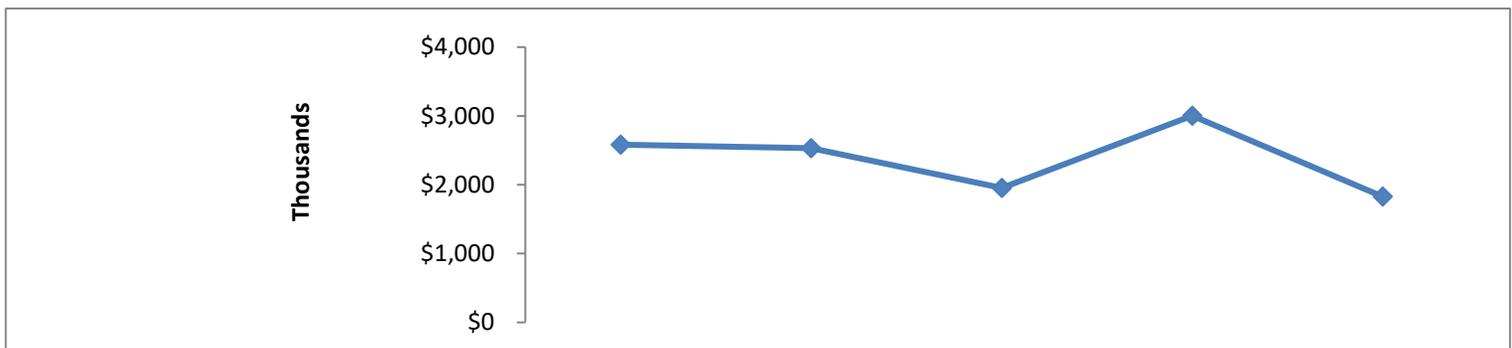
WATER FUND (51)

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

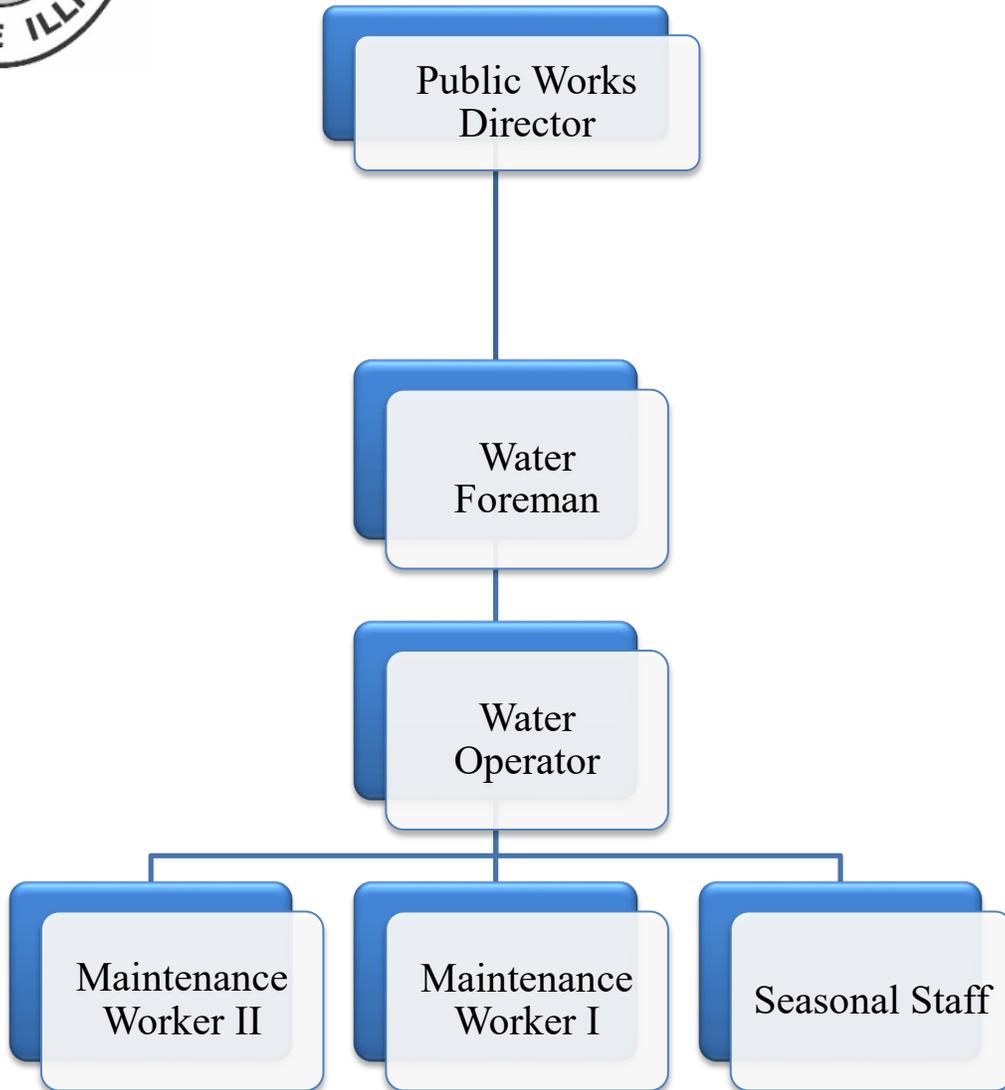
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| - Preparation of Annual Water Quality Report | - Perform Utility Locates |
| - Water Meter Repairs | - Maintenance of Fire Hydrants |
| - Repair and Maintenance of Water Mains | - Respond to Resident Questions & Concerns |
| - Operate & Maintain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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Licenses & Permits	165,755	27,465	-	-	-
Charges for Service	4,489,995	4,529,887	4,401,300	4,337,650	4,350,250
Investment Earnings	11,727	19,100	23,851	31,193	22,557
Reimbursements	388	15,659	-	3,000	-
Miscellaneous	61,221	62,943	95,999	98,781	100,260
Other Financing Sources	139,116	142,707	178,781	178,781	179,020
Total Revenue	4,868,202	4,797,761	4,699,931	4,649,405	4,652,087
Expenditures					
Salaries	412,773	392,273	519,935	418,000	509,530
Benefits	246,029	202,514	263,064	212,184	241,168
Contractual Services	872,119	805,723	813,799	871,820	1,078,983
Supplies	327,921	332,310	393,281	370,300	359,273
Capital Outlay	889,684	583,333	1,428,146	945,470	1,333,243
Debt Service	1,343,250	1,532,844	2,361,500	2,361,500	2,305,935
Other Financing Uses	1,018,308	-	-	-	-
Total Expenses	5,110,084	3,848,997	5,779,725	5,179,274	5,828,132
Surplus (Deficit)	(241,882)	948,764	(1,079,794)	(529,869)	(1,176,045)
Ending Fund Balance Equivalent	2,584,259	2,533,027	1,952,155	3,003,158	1,827,113
	50.6%	65.8%	33.8%	58.0%	31.3%





Water Department Organization Structure Fiscal Year 2021



WATER FUND (51)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Public Works Director	0.33	0.33	0.33	0.33	0.33
Superintendent	0.00	0.00	0.50	0.00	0.00
Foreman	1.00	0.00	0.50	1.00	1.00
Operator	1.00	1.00	1.00	2.00	2.00
# Maintenance Worker II	3.00	3.00	3.50	0.50	0.50
Maintenance Worker I	0.00	0.00	0.00	2.00	2.00
Utility Billing Clerk (Finance)	1.00	1.00	1.00	1.00	1.00
Part-time Personnel:					
Seasonal Worker	0.22	0.14	0.72	0.21	0.72
Meter Readers	0.23	0.10	0.48	0.00	0.50
Total Full-Time Equivalent Personnel	6.78	5.57	8.03	7.04	8.05

* 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 2020 Water Fund Highlights

- Construction of new watermain on East Orange Street and preliminary engineering for the Elizabeth Street water main replacement was substantially completed.
- Cation media replacement continued at water treatments plants #8 and #9 in the current fiscal year, and are expected to conclude over the summer of 2020.
- The City continued to partially fund water infrastructure improvements for the State's IL Route 71 project and US Route 34 east improvements, from IL Route 47 Orchard Road.

Fiscal Year 2021 Water Fund Goals & Objectives

- o Design engineering is scheduled to take place on the repainting of the EWST South Central Water Tower at a budgeted cost of \$18,000.
- o Construction is scheduled for water main improvements on Elizabeth Street at a budgeted cost of \$594,000, in conjunction with the 2019 Road to Better Roads Program. Design engineering for water improvements on Appletree Court and Orange/Olsen Streets are also slated to begin the Summer of 2020.
- o A new City-wide Enterprise Resource Planning system has been budgeted, of which \$62,500 is attributable to the Water Fund.
- o A Risk and Resilience Assessment of the City's water system will be conducted at a budgeted cost of \$80,000, pursuant to America's Water Infrastructure Act of 2018.
- o The Beaver Street generator is budgeted to be replaced at a cost of \$473,300. In addition, a bulk water dispensing unit is planned to be purchased at a budgeted cost of \$20,000.

WATER FUND (51)

Water Department Performance Metrics

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Number of Utility Accounts	6,465	6,644	6,805	7,038	7,265
<i>Residential</i>	6,037	6,206	6,354	6,581	6,801
<i>Commercial</i>	345	353	361	362	371
<i>Industrial</i>	50	51	51	55	53
<i>Government</i>	33	34	39	40	40
Number of Direct Deposit Customers	664	712	743	780	814
<i>Percentage of Total Accounts</i>	10.27%	10.72%	10.92%	11.08%	11.20%
Number of e-Billing Customers	458	523	634	676	812
<i>Percentage of Total Accounts</i>	7.08%	7.87%	9.32%	9.61%	11.18%
Volume of Water Billed (in cubic feet)	60,475,069	64,208,149	68,062,433	68,173,114	64,641,961
<i>Percent Change</i>	6.74%	6.17%	6.00%	0.16%	-5.18%
Water Rates - up to 350 cubic feet	\$ 16.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00
<i>per 100 cubic feet over 350</i>	\$ 3.65	\$ 4.30	\$ 4.30	\$ 4.30	\$ 4.30
Water Infrastructure Fee	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50
<i>(Bi-Monthly)</i>					

United City of Yorkville

Water Fund

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WATER FUND REVENUE

Account	Description			FY 2020		FY 2021
		FY 2018 Actual	FY 2019 Actual	Adopted Budget	FY 2020 Projected	Adopted Budget
Licenses & Permits						
51-000-42-00-4216	BUILD PROGRAM PERMIT	165,755	27,465	-	-	-
	Total: Licenses & Permits	\$165,755	\$27,465	\$0	\$0	\$0
Charges for Services						
51-000-44-00-4424	WATER SALES <i>Water Rates unchanged from FY 2020</i>	3,094,564	3,117,978	3,228,300	2,980,000	3,129,000
51-000-44-00-4425	BULK WATER SALES	4,250	550	5,000	12,650	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	116,805	111,720	110,000	125,000	131,250
51-000-44-00-4430	WATER METER SALES	127,345	157,475	60,000	125,000	60,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	749,613	775,984	768,000	795,000	795,000
51-000-44-00-4450	WATER CONNECTION FEES	397,418	366,180	230,000	300,000	230,000
	Total: Charges for Services	\$4,489,995	\$4,529,887	\$4,401,300	\$4,337,650	\$4,350,250
Investment Earnings						
51-000-45-00-4500	INVESTMENT EARNINGS	10,296	19,100	23,851	24,500	22,557
51-000-45-4550	GAINS ON INVESTMENT	1,431	-	-	6,693	-
	Total: Investment Earnings	\$11,727	\$19,100	\$23,851	\$31,193	\$22,557
Reimbursements						
51-000-46-00-4690	REIMB - MISCELLANEOUS	388	15,659	-	3,000	-
	Total: Reimbursements	\$388	\$15,659	\$0	\$3,000	\$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>	61,082	61,798	95,749	97,500	100,010
51-000-48-00-4850	MISCELLANEOUS INCOME	139	1,145	250	381	250
51-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	900	-
	Total: Miscellaneous	\$61,221	\$62,943	\$95,999	\$98,781	\$100,260
Other Financing Sources						
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL <i>Funds ~24% of 2015A Annual Debt Service</i>	65,241	65,032	104,906	104,906	103,895
51-000-49-00-4952	TRANSFER FROM SEWER <i>One Half the 2014C Debt Service PMT</i>	73,875	77,675	73,875	73,875	75,125
	Total: Other Financing Sources	\$139,116	\$142,707	\$178,781	\$178,781	\$179,020
	Total: WATER FUND REVENUE	<u>\$4,868,202</u>	<u>\$4,797,761</u>	<u>\$4,699,931</u>	<u>\$4,649,405</u>	<u>\$4,652,087</u>

United City of Yorkville Water Fund

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WATER OPERATIONS

Account	Description	FY 2020			FY 2021
		FY 2018 Actual	FY 2019 Actual	Adopted Budget	Adopted Budget
Salaries					
51-510-50-00-5010	SALARIES & WAGES	394,263	375,615	477,935	457,530
51-510-50-00-5015	PART-TIME SALARIES	11,532	5,328	30,000	30,000
51-510-50-00-5020	OVERTIME	6,978	11,330	12,000	22,000
	Total: Salaries	\$412,773	\$392,273	\$519,935	\$509,530
Benefits					
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	42,915	39,059	44,948	54,251
51-510-52-00-5214	FICA CONTRIBUTION	30,192	28,530	37,702	37,576
51-510-52-00-5216	GROUP HEALTH INSURANCE	134,779	97,544	137,566	107,430
51-510-52-00-5222	GROUP LIFE INSURANCE	705	458	560	543
51-510-52-00-5223	DENTAL INSURANCE	8,808	7,033	9,354	7,278
51-510-52-00-5224	VISION INSURANCE	1,218	1,034	1,344	1,129
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	671	1,559	2,000	2,000
51-510-52-00-5231	LIABILITY INSURANCE	26,741	27,297	29,590	30,961
	Total: Benefits	\$246,029	\$202,514	\$263,064	\$241,168
Contractual Services					
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	108,154	111,629	118,631	124,225
51-510-54-00-5405	BUILD PROGRAM	165,755	27,465	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	2,515	2,251	6,500	9,200
51-510-54-00-5415	TRAVEL & LODGING	732	1,278	2,000	4,000
51-510-54-00-5415	COMPUTER REPLACEMENT CHARGEBACK	-	316	10,408	-
51-510-54-00-5426	PUBLISHING & ADVERTISING	932	1,359	500	500
51-510-54-00-5429	WATER SAMPLES	5,894	5,192	8,000	8,000
51-510-54-00-5430	PRINTING & DUPLICATING	2,814	2,698	3,250	3,250
51-510-54-00-5440	TELECOMMUNICATIONS	33,832	32,084	35,000	40,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	136,286	179,222	145,000	255,000
	<i>Includes add'l \$10,000 Pressure Sensing Valves Service; \$25,000 for Well 7 Electrical Work; & \$20,000 for SCADA PLC Unit Upgrade</i>				
51-510-54-00-5448	FILING FEES	1,901	2,696	3,000	3,000
	<i>Water Liens</i>				
51-510-54-00-5452	POSTAGE & SHIPPING	17,723	15,815	19,000	19,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	1,169	478	1,800	2,500
51-510-54-00-5462	PROFESSIONAL SERVICES	36,863	96,790	65,000	155,000
	<i>Includes \$62,500 for New ERP System; and \$30,000 for Water Lobbyist</i>				
51-510-54-00-5465	ENGINEERING SERVICES	39,975	17,271	37,500	85,000
	<i>Includes \$80,000 for AWIA Act - Risk & Resilience Water System Assessment</i>				
51-510-54-00-5480	UTILITIES	279,411	284,677	303,709	309,520

United City of Yorkville Water Fund

510

WATER OPERATIONS

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
51-510-54-00-5483	JULIE SERVICES	5,954	2,190	3,000	3,000	3,000
51-510-54-00-5485	RENTAL & LEASE PURCHASE	929	1,040	1,700	1,700	1,700
51-510-54-00-5488	OFFICE CLEANING	1,164	1,020	1,051	731	788
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	5,930	12,403	12,000	12,000	12,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE <i>Increased \$7,000 - Tower Insp/PRV Maint</i>	15,023	2,421	25,000	25,000	32,000
51-510-54-00-5498	PAYING AGENT FEES	1,888	1,888	1,750	1,300	1,300
51-510-54-00-5499	BAD DEBT <i>Water Sales/Infra Fees on Utility Bill</i>	7,275	3,540	10,000	10,000	10,000
	Total: Contractual Services	\$872,119	\$805,723	\$813,799	\$871,820	\$1,078,983
Supplies						
51-510-56-00-5600	WEARING APPAREL	6,837	2,026	5,100	5,100	5,000
51-510-56-00-5620	OPERATING SUPPLIES <i>Includes \$5,000 for New Trench Box</i>	3,366	5,793	10,500	10,500	16,000
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	2,416	1,547	2,500	2,500	2,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	1,365	583	4,000	4,000	4,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	159,093	158,763	218,438	170,000	178,500
51-510-56-00-5640	REPAIR & MAINTENANCE	15,183	5,942	27,500	27,500	27,500
51-510-56-00-5664	METERS & PARTS	117,151	136,571	100,000	127,500	100,000
51-510-56-00-5665	JULIE SUPPLIES	693	380	1,200	1,200	2,233
51-510-56-00-5695	GASOLINE	21,817	20,705	24,043	22,000	23,540
	Total: Supplies	\$327,921	\$332,310	\$393,281	\$370,300	\$359,273
Capital Outlay						
51-510-60-00-6015	WATER TOWER PAINTING <i>South Central EWST - Design Eng</i>	-	-	-	-	18,000
51-510-60-00-6022	WELL REHABILITATIONS	264,985	119,204	165,000	7,796	-
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM <i>South Central EWST - Design Eng</i>	272,423	15,564	569,000	635,000	634,000
51-510-60-00-6034	WHISPERING MEADOWS SUBDIVISION	115	42,560	-	750	-
51-510-60-00-6059	US34 (IL RT47/ORCHARD RD) PROJECT	26,676	14,939	21,608	17,000	7,700
51-510-60-00-6060	EQUIPMENT <i>New Locator & Handheld - \$7,000 Beaver Street Standby Generator - \$473,300 Bulk Water Dispensing Unit - \$20,000</i>	8,825	-	400,000	77,386	500,300
51-510-60-00-6066	RTE 71 WATERMAIN RELOCATION	44,904	288,136	42,166	42,166	12,871
51-510-60-00-6070	VEHICLES <i>Two New Water Trucks - F250 & F350</i>	-	44,877	-	-	90,000
51-510-60-00-6079	ROUTE 47 EXPANSION	197,544	58,053	45,372	45,372	45,372
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT <i>Water Treatment Plants #8 & 9</i>	-	-	185,000	120,000	25,000

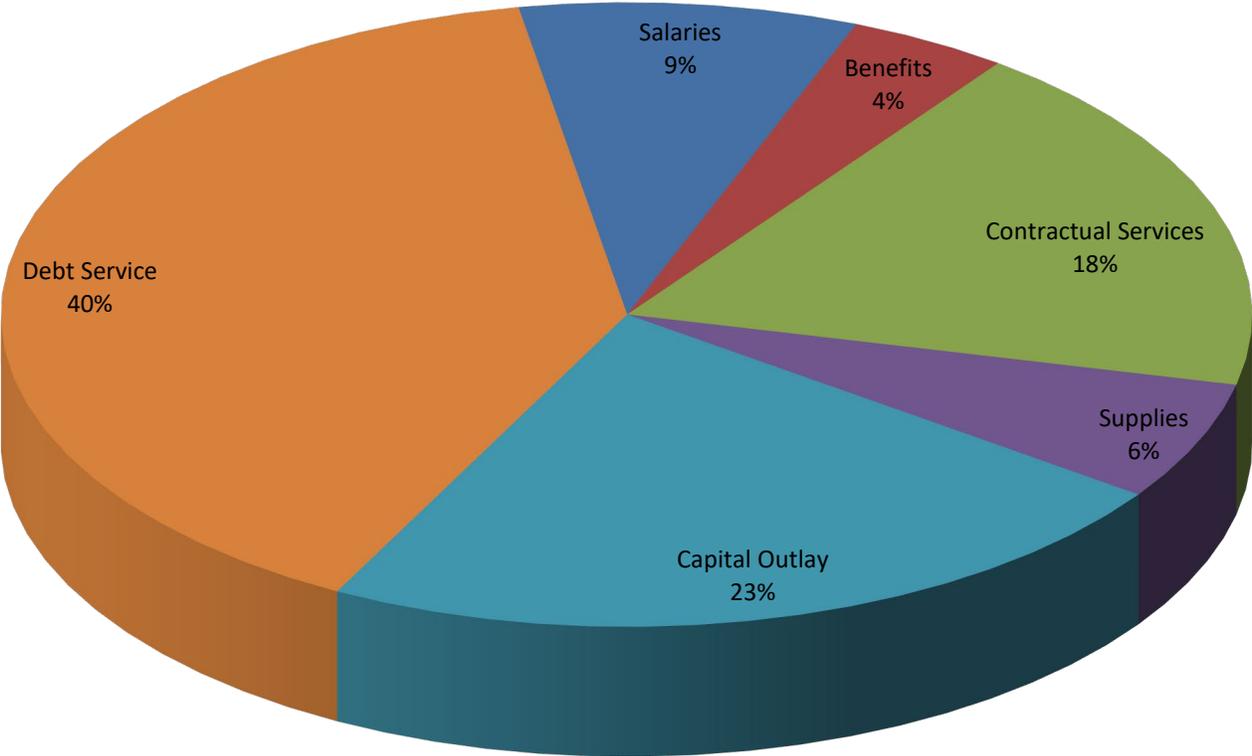
United City of Yorkville Water Fund

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WATER OPERATIONS

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
51-510-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	74,212	-	-	-	-
	Total: Capital Outlay	\$889,684	\$583,333	\$1,428,146	\$945,470	\$1,333,243
Debt Service - 2015A Bond						
51-510-77-00-8000	PRINCIPAL PAYMENT	113,991	117,668	290,483	290,483	297,837
51-510-77-00-8050	INTEREST PAYMENT	161,055	156,496	151,787	151,787	140,167
	Total: Debt Service - 2015A Bond	\$275,046	\$274,164	\$442,270	\$442,270	\$438,004
Debt Service - 2016 Refunding Bond						
51-510-85-00-8000	PRINCIPAL PAYMENT	430,000	470,000	1,470,000	1,470,000	1,475,000
51-510-85-00-8050	INTEREST PAYMENT	248,124	195,250	176,450	176,450	117,650
	Total: Debt Service - 2016 Refunding Bond	\$678,124	\$665,250	\$1,646,450	\$1,646,450	\$1,592,650
Debt Service - 2003 Debt Certificates						
51-510-86-00-8000	PRINCIPAL PAYMENT	100,000	300,000	-	-	-
51-510-86-00-8050	INTEREST PAYMENT	17,300	13,050	-	-	-
	Total: Debt Service - 2003 Debt Certificates	\$117,300	\$313,050	\$0	\$0	\$0
Debt Service - IEPA Loan L17-156300						
51-510-89-00-8000	PRINCIPAL PAYMENT	99,361	101,860	104,423	104,423	107,050
51-510-89-00-8050	INTEREST PAYMENT	25,669	23,170	20,607	20,607	17,981
	Total: Debt Service - IL EPA Loan 156300	\$125,030	\$125,030	\$125,030	\$125,030	\$125,031
Debt Service - 2014C Refunding Bond						
51-510-94-00-8000	PRINCIPAL PAYMENT	120,000	130,000	125,000	125,000	130,000
51-510-94-00-8050	INTEREST PAYMENT	27,750	25,350	22,750	22,750	20,250
	Total: Debt Service - 2014C Ref Bond	\$147,750	\$155,350	\$147,750	\$147,750	\$150,250
Other Financing Uses						
51-510-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL <i>Remaining 2015A Bond Proceeds</i>	1,018,308	-	-	-	-
	Total: Other Financing Uses	\$1,018,308	\$0	\$0	\$0	\$0
	Total: WATER OPERATIONS	<u>\$5,110,084</u>	<u>\$3,848,997</u>	<u>\$5,779,725</u>	<u>\$5,179,274</u>	<u>\$5,828,132</u>

United City of Yorkville
Expenses by Category
Water Fund Fiscal Year 2021 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	56,880	76,768	133,648
2008 - 2009	68,947	72,598	141,545
2009 - 2010	81,451	76,730	158,181
2010 - 2011	83,500	74,681	158,181
2011 - 2012	85,600	72,580	158,180
2012 - 2013	87,754	70,427	158,181
2013 - 2014	189,961	68,219	258,180
2014 - 2015	192,224	75,266	267,490
2015 - 2016	314,544	88,486	403,030
2016 - 2017	390,463	308,845	699,308
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
	\$ 17,879,100	\$ 4,403,106	\$ 22,282,206

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
	<u>\$ 4,800,000</u>	<u>\$ 1,144,313</u>	<u>\$ 5,944,313</u>		<u>\$ 625,263</u>		<u>\$ 519,050</u>

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

UNITED CITY OF YORKVILLE, ILLINOIS

**Water Fund
Long-Term Debt Requirements**

IEPA (L17 - 156300) Loan Payable of 2007

Date of Maturity	August 9, 2026	Principal & Interest Paid-to-Date	\$ 1,584,227
Date of Issuance	August 9, 2007		
Authorized Issue	\$1,889,245	Principal & Interest Outstanding	\$ 812,698
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	\$ 766,660
Date of Issuance	August 5, 2014		
Authorized Issue	\$1,290,000	Principal & Interest Outstanding	\$ 736,200
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
	\$ 1,290,000	\$ 212,860	\$ 1,502,860		\$ 99,875		\$ 112,985

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	\$ 1,294,143
Date of Issuance	July 8, 2015		
Authorized Issue	\$5,575,000	Principal & Interest Outstanding	\$ 4,518,886
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	\$ 2,991,329
Date of Issuance	October 27, 2016		
Authorized Issue	\$5,800,000	Principal & Interest Outstanding	\$ 3,633,750
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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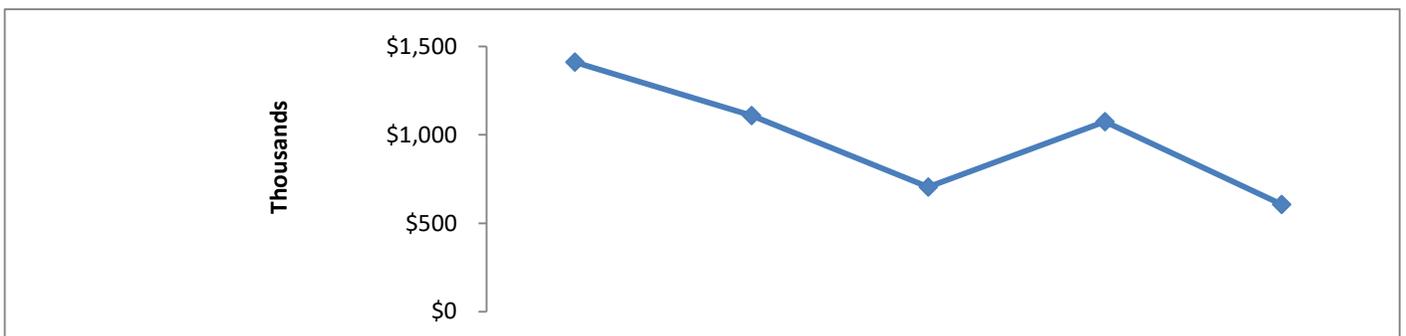
SEWER FUND (52)

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

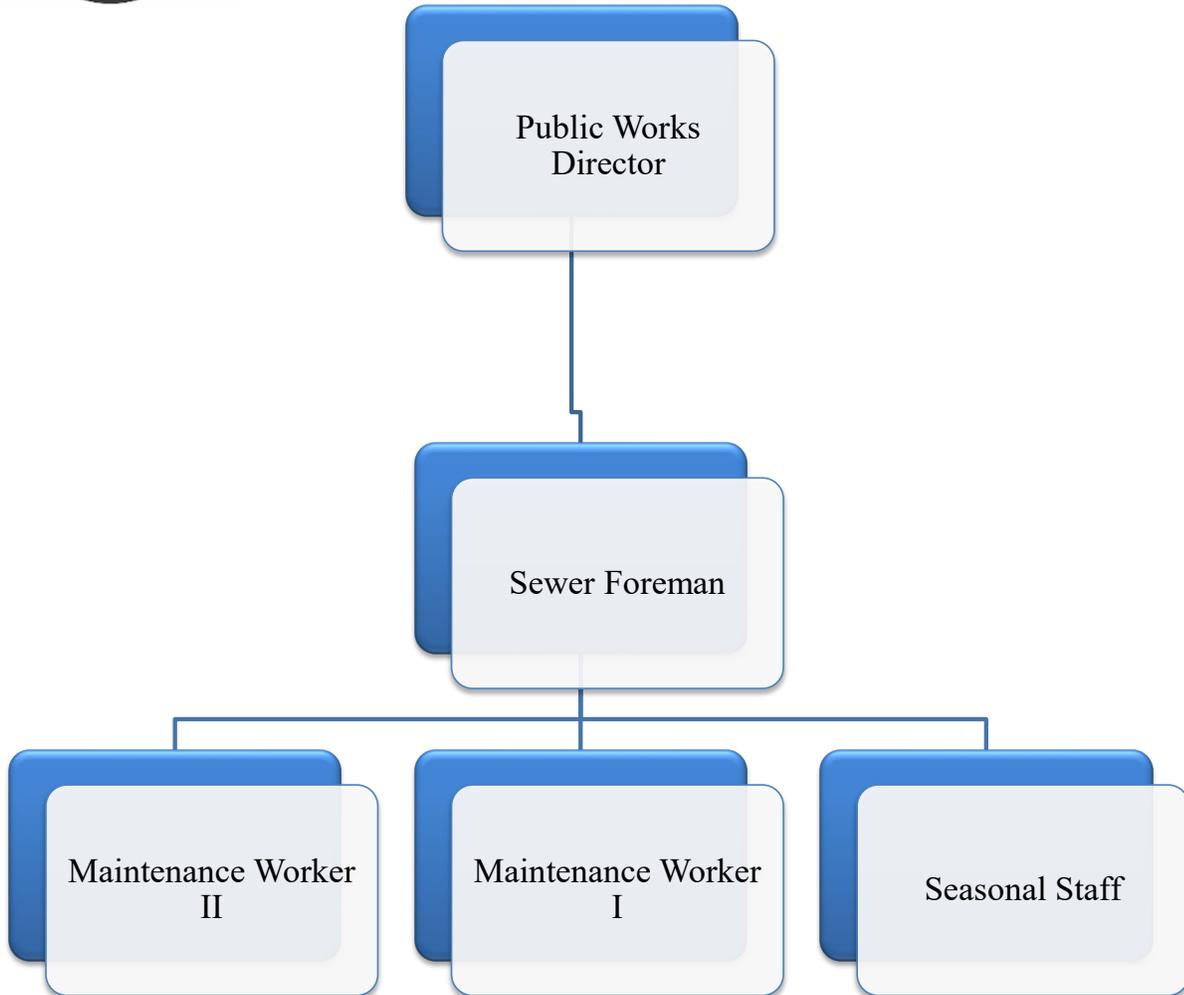
- Operate & Maintain Seven Lift Stations - Annual & Monthly Jetting Maintenance
- Repair & Sustain Sanitary Mains & Manholes - Storm Sewer Cleaning
- Repair and Maintenance of Eight City Generators - Respond to Resident Questions & Concerns
- Inspect Contractor Repair of Sanitary Lines

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Licenses & Permits	93,000	18,000	-	-	-
Charges for Service	1,595,338	1,534,159	1,567,500	1,615,600	1,635,650
Investment Earnings	24,274	9,679	7,149	39,959	7,473
Reimbursements	54	4,885	-	3,961	-
Other Financing Sources	1,137,166	856,583	575,030	575,030	174,744
Total Revenue	2,849,832	2,423,306	2,149,679	2,234,550	1,817,867
Expenditures					
Salaries	224,215	192,724	270,946	205,940	256,061
Benefits	111,531	96,011	164,060	122,580	147,784
Contractual Services	221,111	145,994	240,935	182,007	234,167
Supplies	45,902	60,342	62,650	62,650	68,256
Capital Outlay	228,179	235,161	350,861	238,438	204,361
Developer Commitments	34,888.00	35,938	30,721	31,500	-
Debt Service	1,877,110	1,880,265	1,352,307	1,352,307	1,300,798
Other Financing Uses	73,875	77,675	73,875	73,875	75,125
Total Expenses	2,816,811	2,724,110	2,546,355	2,269,297	2,286,552
Surplus (Deficit)	33,021	(300,804)	(396,676)	(34,747)	(468,685)
Ending Fund Balance Equivalent	1,411,053	1,110,251	705,765	1,075,504	606,819
	50.1%	40.8%	27.7%	47.4%	26.5%





Sewer Department Organization Structure Fiscal Year 2021



SEWER FUND (52)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Personnel *					
Full-time Personnel: **					
^ Public Works Director	0.33	0.33	0.33	0.33	0.33
# Superintendent	0.00	0.00	0.50	0.00	0.00
# Foreman	1.00	0.00	0.50	1.00	1.00
Operator	1.00	1.00	1.00	0.00	0.00
# Maintenance Worker II	0.00	0.00	0.50	0.50	0.50
Maintenance Worker I	1.00	1.00	1.00	2.00	2.00
Part-time Personnel:					
Seasonal Worker	0.00	0.00	0.24	0.26	0.24
Total Full-Time Equivalent Personnel	3.33	2.33	4.07	4.09	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 2020 Sewer Fund Highlights

- The 2019 Road to Better Roads (RTBR) Program focused on sanitary sewer improvements on Church Street.
- Final debt service amounts were paid on the Sewer IEPA Loan L17-115300 and Lennar developer commitments.
- A new sewer truck, including lift gate and tools, was acquired during the current fiscal year.
- The City continued to partially fund sewer infrastructure improvements for the State's IL Route 71 project and US Route 34 east improvements, from IL Route 47 Orchard Road.

Fiscal Year 2021 Sewer Fund Goals & Objectives

- o A hot water unit for the vactor truck and a sanitary sewer crawler camera are budgeted to be purchased for \$15,000 and \$65,000, respectively.
- o Construction engineering will continue throughout Fiscal Year 2021 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 Continue 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 (\$32,000) and various upgrades at the Blackberry Lift Station (\$12,000).

United City of Yorkville Sewer Fund

52

SEWER FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Licenses & Permits						
52-000-42-00-4216	BUILD PROGRAM PERMITS	93,000	18,000	-	-	-
	Total: Licenses & Permits	\$93,000	\$18,000	\$0	\$0	\$0
Charges for Services						
52-000-44-00-4435	SEWER MAINTENANCE FEES	910,828	970,506	979,200	995,000	1,024,850
52-000-44-00-4440	SEWER INFRASTRUCTURE FEES	363,038	375,560	370,000	385,000	390,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	105,005	89,378	23,300	72,500	23,300
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	198,700	82,800	180,000	145,000	180,000
52-000-44-00-4462	LATE PENALTIES - SEWER	15,057	15,537	15,000	17,500	17,500
52-000-44-00-4465	RIVER CROSSING FEES	2,710	378	-	600	-
	Total: Charges for Services	\$1,595,338	\$1,534,159	\$1,567,500	\$1,615,600	\$1,635,650
Investment Earnings						
52-000-45-00-4500	INVESTMENT EARNINGS	17,550	9,679	7,149	8,500	7,473
52-000-45-00-4550	GAIN ON INVESTMENT	6,724	-	-	31,459	-
	Total: Investment Earnings	\$24,274	\$9,679	\$7,149	\$39,959	\$7,473
Reimbursements						
52-000-46-00-4690	REIMB - MISCELLANEOUS	54	4,885	-	3,961	-
	Total: Reimbursements	\$54	\$4,885	\$0	\$3,961	\$0
Other Financing Sources						
52-000-49-00-4901	TRANSFER FROM GENERAL <i>NHR Sales Tax Proceeds for 2011 Ref D/S</i>	1,137,166	856,583	575,030	575,030	174,744
	Total: Other Financing Sources	\$1,137,166	\$856,583	\$575,030	\$575,030	\$174,744
	Total: SEWER FUND REVENUE	<u>\$2,849,832</u>	<u>\$2,423,306</u>	<u>\$2,149,679</u>	<u>\$2,234,550</u>	<u>\$1,817,867</u>

United City of Yorkville Sewer Fund

520

SEWER OPERATIONS

Account	Description			FY 2020		FY 2021
		FY 2018 Actual	FY 2019 Actual	Adopted Budget	FY 2020 Projected	Adopted Budget
Salaries						
52-520-50-00-5010	SALARIES & WAGES	223,926	192,436	265,446	200,000	250,561
52-520-50-00-5015	PART-TIME SALARIES	-	112	5,000	5,440	5,000
52-520-50-00-5020	OVERTIME	289	176	500	500	500
	Total: Salaries	\$224,215	\$192,724	\$270,946	\$205,940	\$256,061
Benefits						
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,177	19,737	24,399	21,000	28,403
52-520-52-00-5214	FICA CONTRIBUTION	16,847	14,273	19,031	16,000	18,509
52-520-52-00-5216	GROUP HEALTH INSURANCE	51,511	43,862	98,202	65,544	79,026
52-520-52-00-5222	GROUP LIFE INSURANCE	371	212	314	336	314
52-520-52-00-5223	DENTAL INSURANCE	4,239	3,367	6,433	4,644	5,021
52-520-52-00-5224	VISION INSURANCE	594	493	879	647	736
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	353	820	750	750	750
52-520-52-00-5231	LIABILITY INSURANCE	13,439	13,247	14,052	13,659	15,025
	Total: Benefits	\$111,531	\$96,011	\$164,060	\$122,580	\$147,784
Contractual Services						
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	38,925	40,176	42,696	42,696	44,709
52-520-54-00-5405	BUILD PROGRAM	93,000	18,000	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	1,180	277	2,500	2,500	3,500
52-520-54-00-5415	TRAVEL & LODGING	344	1,308	2,000	2,000	3,000
52-520-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	316	8,258	8,258	-
52-520-54-00-5430	PRINTING & DUPLICATING	1,307	1,286	1,500	1,500	1,500
52-520-54-00-5440	TELECOMMUNICATIONS	8,667	8,307	9,000	9,000	13,500
52-520-54-00-5444	LIFT STATION SERVICES	20,727	14,783	75,000	26,000	64,000
	<i>Includes \$32k Crtryside Life Station Basement Painting</i>					
	<i>Includes \$12k for Blackberry Lift Station Upgrades</i>					
52-520-54-00-5462	PROFESSIONAL SERVICES	14,638	18,260	43,000	33,000	45,500
	<i>Includes \$12,500 for New ERP System</i>					
52-520-54-00-5480	UTILITIES	20,081	13,748	22,472	22,472	23,820
52-520-54-00-5483	JULIE SERVICES	-	2,190	3,000	3,000	3,000
52-520-54-00-5485	RENTAL & LEASE PURCHASE	662	1,031	1,000	1,100	1,100
52-520-54-00-5488	OFFICE CLEANING	729	737	759	731	788
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	1,643	12,605	10,000	10,000	10,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	15,072	11,030	16,000	16,000	16,000
52-520-54-00-5498	PAYING AGENT FEES	1,277	689	750	750	750

United City of Yorkville Sewer Fund

520

SEWER OPERATIONS

Account	Description	FY 2020			FY 2021	
		FY 2018 Actual	FY 2019 Actual	Adopted Budget	FY 2020 Projected	Adopted Budget
52-520-54-00-5499	BAD DEBT <i>Sewer Maint/Infra Fees on Utility Bill</i>	2,859	1,251	3,000	3,000	3,000
Total:	Contractual Services	\$221,111	\$145,994	\$240,935	\$182,007	\$234,167
Supplies						
52-520-56-00-5600	WEARING APPAREL	3,965	2,289	3,980	3,980	3,980
52-520-56-00-5610	OFFICE SUPPLIES	1,029	870	1,000	1,000	1,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	8,006	19,361	8,000	8,000	8,000
52-520-56-00-5620	OPERATING SUPPLIES <i>Includes \$2,500 for New Trench Box</i>	4,516	5,332	9,000	9,000	12,000
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	5,356	8,968	10,000	10,000	10,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	711	775	2,000	2,000	2,000
52-520-56-00-5640	REPAIR & MAINTENANCE	2,243	2,497	5,000	5,000	5,000
52-520-56-00-5665	JULIE SUPPLIES	-	380	1,200	1,200	2,233
52-520-56-00-5695	GASOLINE	20,076	19,870	22,470	22,470	24,043
Total:	Supplies	\$45,902	\$60,342	\$62,650	\$62,650	\$68,256
Capital Outlay						
52-520-60-00-6001	SCADA SYSTEM	-	-	67,000	45,000	67,000
52-520-60-00-6025	ROAD TO BETTER ROADS	160,219	134,529	137,000	62,000	-
52-520-60-00-6034	WHISPERING MEADOWS SUBDIVISION	172	73,554	-	300	-
52-520-60-00-6059	US34 (IL 47/ORCHARD RD) PROJECT	4,213	978	11,373	650	650
52-520-60-00-6060	EQUIPMENT	-	-	-	-	80,000
52-520-60-00-6066	RTE 71 SANITARY SEWER REPLACEMENT	4,560	574	63,000	63,000	34,223
52-520-60-00-6070	VEHICLES	-	-	50,000	45,000	-
52-520-60-00-6079	ROUTE 47 EXPANSION	59,015	25,526	22,488	22,488	22,488
Total:	Capital Outlay	\$228,179	\$235,161	\$350,861	\$238,438	\$204,361
Developer Commitments						
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECAPTURE	34,888	35,938	30,721	31,500	-
Total:	Developer Commitments	\$34,888	\$35,938	\$30,721	\$31,500	\$0
Debt Service - 2004B Bond						
52-520-84-00-8000	PRINCIPAL PAYMENT	435,000	455,000	-	-	-
52-520-84-00-8050	INTEREST PAYMENT	35,600	18,200	-	-	-
Total:	Debt Service - 2004B Bond	\$470,600	\$473,200	\$0	\$0	\$0
Debt Service - 2003A IRBB Debt Certificates						
52-520-90-00-8000	PRINCIPAL PAYMENT	120,000	130,000	135,000	135,000	140,000
52-520-90-00-8050	INTEREST PAYMENT	42,293	36,233	29,668	29,668	22,850
Total:	Debt Service - 2003 IRBB	\$162,293	\$166,233	\$164,668	\$164,668	\$162,850

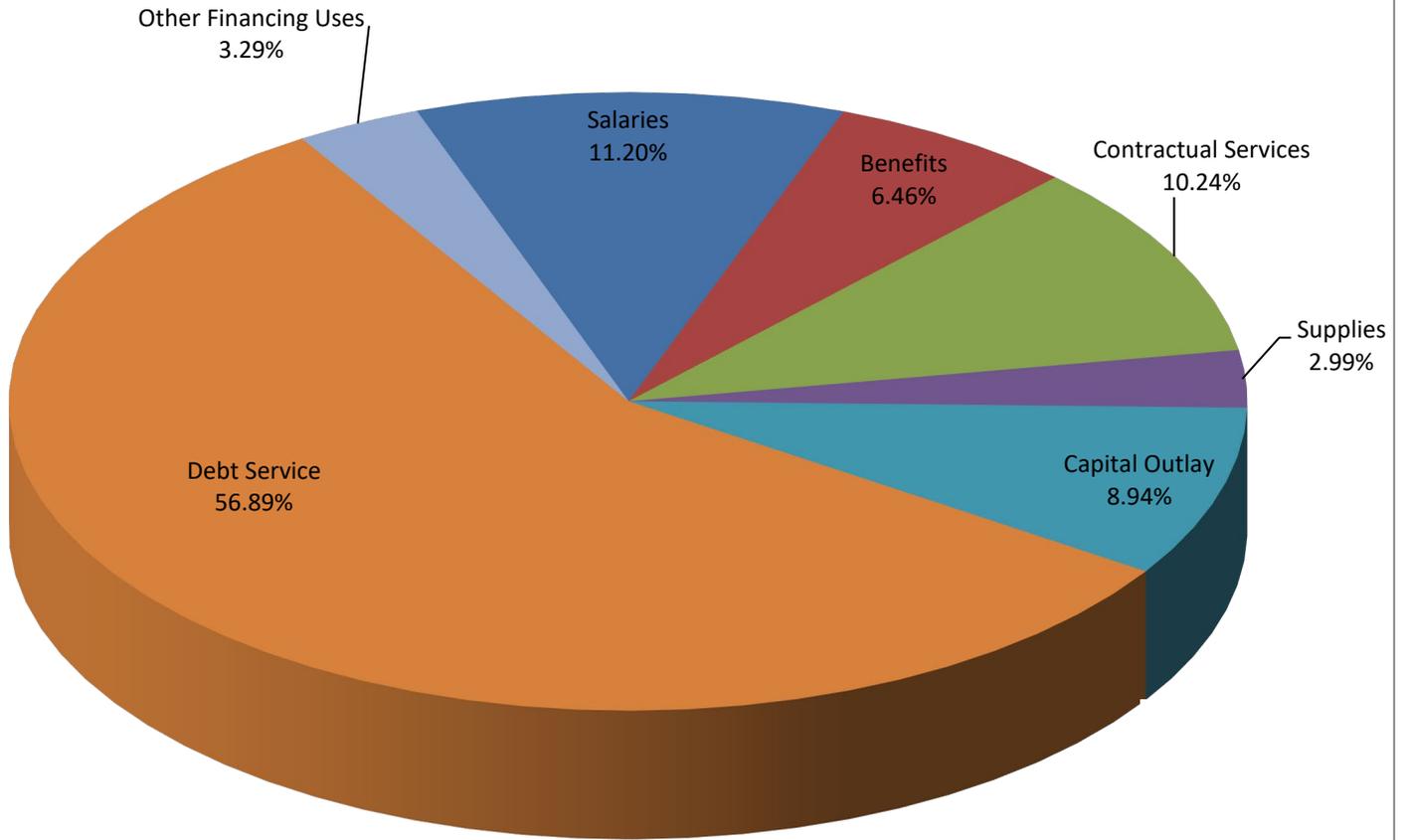
United City of Yorkville Sewer Fund

520

SEWER OPERATIONS

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Debt Service - 2011 Refunding Bond						
52-520-92-00-8000	PRINCIPAL PAYMENT	780,000	810,000	845,000	845,000	885,000
52-520-92-00-8050	INTEREST PAYMENT	357,166	323,782	289,114	289,114	252,948
	Total: Debt Service - 2011 Refunding	\$1,137,166	\$1,133,782	\$1,134,114	\$1,134,114	\$1,137,948
Debt Service - IEPA Loan L17-115300						
52-520-96-00-8000	PRINCIPAL PAYMENT	100,952	103,619	52,832	52,832	-
52-520-96-00-8050	INTEREST PAYMENT	6,099	3,431	693	693	-
	Total: Debt Service - IEPA Loan 115300	\$107,051	\$107,050	\$53,525	\$53,525	\$0
Other Financing Uses						
52-520-99-00-9951	TRANSFER TO WATER <i>One Half the 2014C Debt Service PMT</i>	73,875	77,675	73,875	73,875	75,125
	Total: Other Financing Uses	\$73,875	\$77,675	\$73,875	\$73,875	\$75,125
	Total: SEWER OPERATIONS	<u>\$2,816,811</u>	<u>\$2,724,110</u>	<u>\$2,546,355</u>	<u>\$2,269,297</u>	<u>\$2,286,552</u>

United City of Yorkville
Expenses by Category
Sewer Fund Fiscal Year 2021 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	\$ 8,488,461
Date of Issuance	November 10, 2011		
Authorized Issue	\$11,150,000	Principal & Interest Outstanding	\$ 6,827,204
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	\$ 2,658,618
Date of Issuance	September 24, 2003		
Authorized Issue	\$2,035,000	Principal & Interest Outstanding	\$ 491,620
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	\$ 2,125,540
Date of Issuance	March 6, 2000		
Authorized Issue	\$1,656,809	Principal & Interest Outstanding	\$ -
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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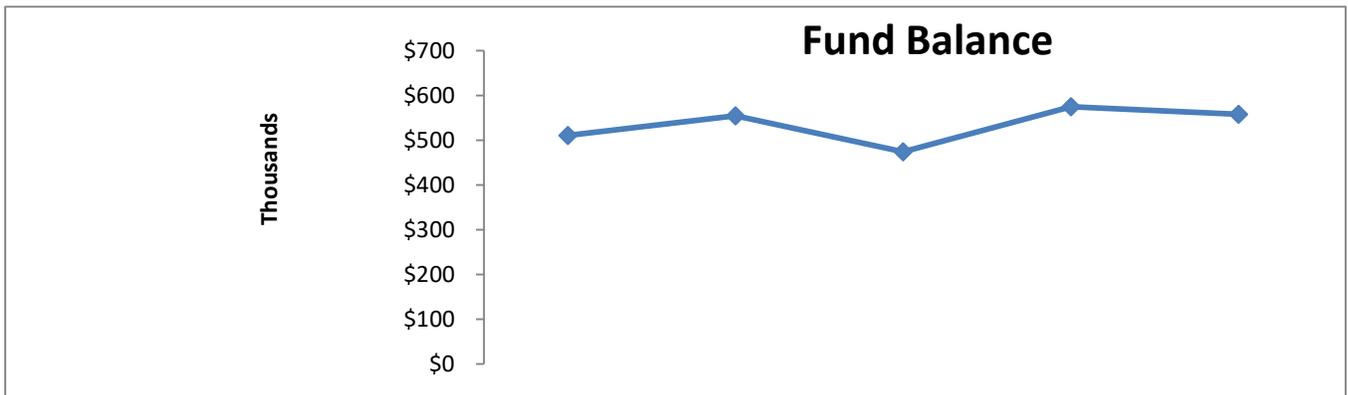
LIBRARY OPERATIONS FUND (82)

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Taxes	1,402,659	1,457,087	1,492,248	1,497,431	1,562,000
Intergovernmental	18,086	30,564	25,250	26,401	25,250
Fines & Forfeits	9,922	9,234	8,500	8,500	8,500
Charges for Service	12,750	13,466	11,750	12,164	12,300
Investment Earnings	5,423	11,463	10,000	17,382	8,959
Reimbursements	691	-	-	-	-
Miscellaneous	6,488	3,463	4,000	4,000	3,750
Other Financing Sources	23,775	23,495	25,003	24,235	26,584
Total Revenue	1,479,794	1,548,772	1,576,751	1,590,113	1,647,343
Expenditures					
Salaries	403,032	426,855	474,394	445,894	479,742
Benefits	148,184	158,810	175,658	167,570	179,800
Contractual Services	131,797	104,354	149,080	135,019	152,448
Supplies	15,088	22,737	24,200	24,200	25,300
Debt Service	760,396	792,101	797,013	797,013	827,088
Total Expenditures	1,458,497	1,504,857	1,620,345	1,569,696	1,664,378
Surplus (Deficit)	21,297	43,915	(43,594)	20,417	(17,035)
Ending Fund Balance	510,355	554,271	474,039	574,688	557,653
	35.0%	36.8%	29.3%	36.6%	33.5%

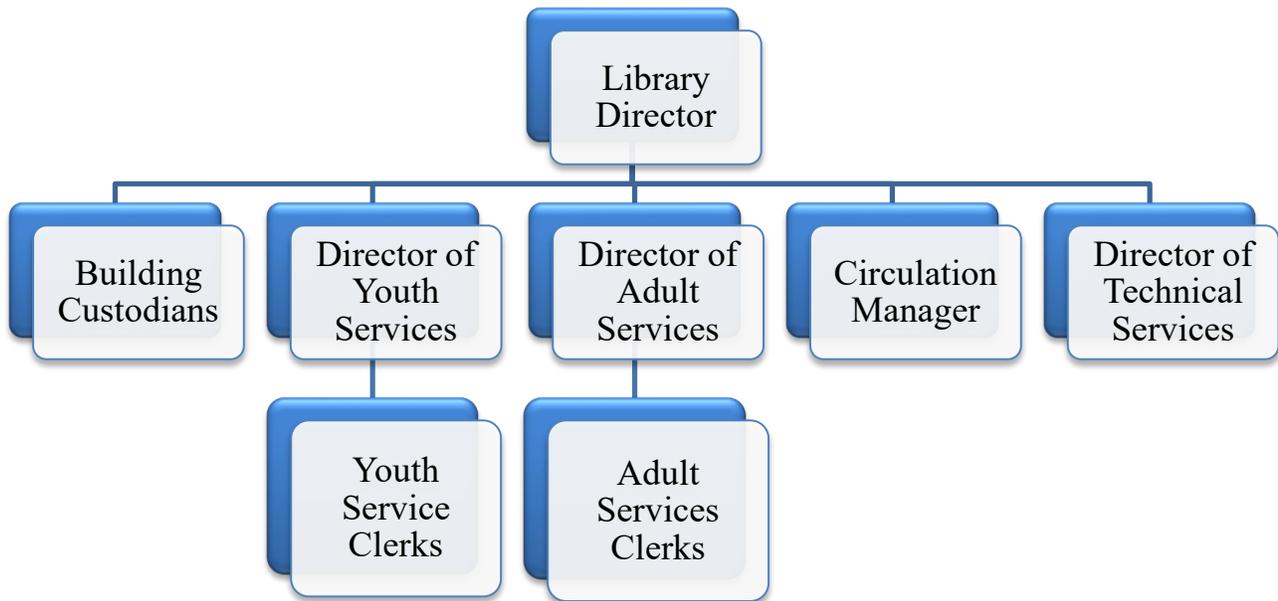




Yorkville Public Library

Organization Structure

Fiscal Year 2021



LIBRARY OPERATIONS FUND (82)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 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	1.00	1.00	1.00	1.00
Director of Technical Services	1.00	1.00	1.00	1.00	1.00
Circulation Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
 Total Full-time Personnel	 4.00	 5.00	 5.00	 5.00	 5.00
Part-time Personnel:					
Library Clerks	5.92	5.25	5.77	5.30	5.77
Custodian	<u>0.92</u>	<u>1.05</u>	<u>1.06</u>	<u>1.05</u>	<u>1.06</u>
 Total Part-Time Personnel	 6.84	 6.30	 6.83	 6.35	 6.83
Total Full-Time Equivalent Personnel	<u>10.84</u>	<u>11.30</u>	<u>11.83</u>	<u>11.35</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 2020 Library Department Highlights

- Conducted a Community Survey
- Created marketing materials and promotional giveaways
- Continued to update Library's collection
- Increased Family Programs
- Revised the Disaster Plan.
- Held a Staff Development Training Day-Active Shooter Training
- Purchased a Digital Outdoor Sign
- Held the 2nd Annual Ice Cream Social
- Fit & Chill Program for Teens
- Received a Grant for Financial Literacy
- Implemented a Museum Pass Program
- Due to the Pandemic, shifted from a Physical Library to a Virtual Library

LIBRARY OPERATIONS FUND (82)

Fiscal Year 2021 Library Department Goals & Objectives

- Implement a YPL Mobile App
- Develop Marketing Plan
- Continue to update Library's Collection
- Create and Promote Family Programming Virtually If Necessary
- Digitize the Microfilm and Newspaper Collection (if funding is obtained)
- Develop a Library of Things
- Staffing Study
- Promote Staff Development

Library Operations Fund Performance Metrics

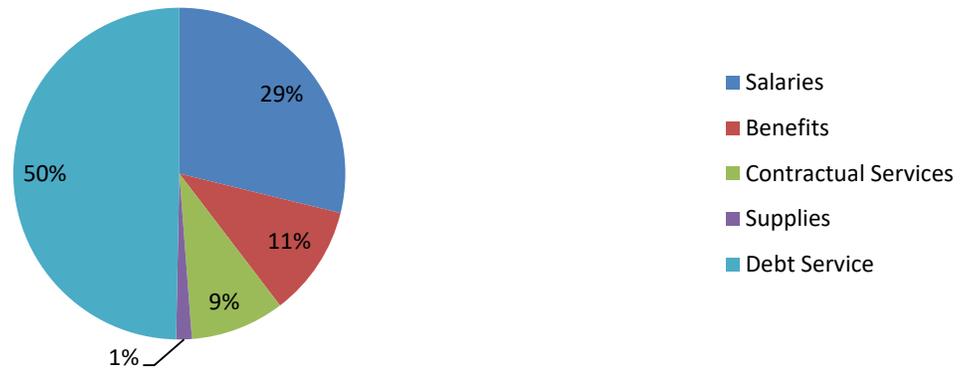
	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Total Patron Visits	77,186	71,185	73,690	68,400	65,289
Number of Patron Library Cards	7,160	6,309	6,380	6,481	5,637
<u>Program Attendance for:</u>	<u>7,296</u>	<u>6,831</u>	<u>7,752</u>	<u>5,245</u>	<u>6,336</u>
Children's Programs	4,768	4,845	5,433	3,933	4,226
Young Adult Programs	1,320	451	724	160	195
Adult Programs	1,208	1,535	1,595	1,152	1,915
<u>Library Materials & Subscriptions:</u>					
Books	51,746	53,613	55,345	58,230	60,077
DVD's	2,311	2,447	2,659	2,875	3,408
Audio Recordings	3,437	3,476	3,600	1,996	1,797
Sheet Music	1,259	1,253	1,259	1,252	1,251
Magazine Subscriptions	87	84	84	82	74
Newspaper Subscriptions	4	4	4	4	4
Items Borrowed from Other Libraries for Yorkville Patrons	16,201	13,032	13,213	14,020	14,079
Items Loaned to Other Libraries from Collection	8,075	8,005	7,409	8,206	9,568

LIBRARY OPERATIONS FUND (82)

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Items Checked Out by Patrons	92,885	72,995	86,898	80,005	77,519
Access to e-Books	42,530	39,794	53,459	68,400	66,849
Access to e-Audio Recordings	4,716	6,045	3,600	12,765	18,812

**Library Operations Fund (82)
by Category**

Expenditure



United City of Yorkville Library Operations Fund

82

LIBRARY OPERATIONS FUND REVENUE

Account	Description	FY 2020			FY 2021
		FY 2018 Actual	FY 2019 Actual	Adopted Budget	Adopted Budget
Taxes					
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	644,025	669,065	699,220	739,047
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	758,634	788,022	793,028	822,953
	Total: Taxes	\$1,402,659	\$1,457,087	\$1,492,248	\$1,562,000
Intergovernmental					
82-000-41-00-4120	PERSONAL PROPERTY TAX <i>Library Share is 24.89%</i>	4,948	5,353	5,250	5,250
82-000-41-00-4170	STATE GRANTS <i>Library per Capita Grant</i>	13,138	25,211	20,000	20,000
	Total: Intergovernmental	\$18,086	\$30,564	\$25,250	\$25,250
Fines & Forfeits					
82-000-43-00-4330	LIBRARY FINES	9,922	9,234	8,500	8,500
	Total: Fines & Forfeits	\$9,922	\$9,234	\$8,500	\$8,500
Charges for Services					
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	8,040	9,185	8,000	8,500
82-000-44-00-4422	COPY FEES	3,853	3,980	3,750	3,800
82-000-44-00-4439	PROGRAM FEES <i>Line Item Discontinued</i>	857	301	-	-
	Total: Charges for Services	\$12,750	\$13,466	\$11,750	\$12,300
Investment Earnings					
82-000-45-00-4500	INVESTMENT EARNINGS	4,593	11,463	10,000	8,959
82-000-45-00-4550	GAIN ON INVESTMENT	830	-	-	-
	Total: Investment Earnings	\$5,423	\$11,463	\$10,000	\$8,959
Reimbursements					
82-000-46-00-4690	REIMB - MISCELLANEOUS	691	-	-	-
	Total: Reimbursements	\$691	\$0	\$0	\$0
Miscellaneous					
82-000-48-00-4820	RENTAL INCOME	1,806	1,405	2,000	1,750
82-000-48-00-4824	DVD RENTAL INCOME <i>Line Item Discontinued</i>	2,842	1,228	-	-
82-000-48-00-4850	MISCELLANEOUS INCOME	1,840	830	2,000	2,000
	Total: Miscellaneous	\$6,488	\$3,463	\$4,000	\$3,750
Other Financing Sources					
82-000-49-00-4901	TRANSFER FROM GENERAL <i>For Liability/Unemployment Insurance</i>	23,775	23,495	25,003	26,584
	Total: Other Financing Sources	\$23,775	\$23,495	\$25,003	\$26,584
	Total: LIBRARY OPS REVENUE	<u>\$1,479,794</u>	<u>\$1,548,772</u>	<u>\$1,576,751</u>	<u>\$1,647,343</u>

United City of Yorkville Library Operations Fund

820

LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Salaries						
82-820-50-00-5010	SALARIES & WAGES	213,880	261,231	278,394	278,394	289,742
82-820-50-00-5015	PART-TIME SALARIES	189,152	165,624	196,000	167,500	190,000
	Total: Salaries	\$403,032	\$426,855	\$474,394	\$445,894	\$479,742
Benefits						
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	22,885	26,614	25,541	29,000	32,779
82-820-52-00-5214	FICA CONTRIBUTION	30,169	31,983	35,544	33,500	35,952
82-820-52-00-5216	GROUP HEALTH INSURANCE	65,658	68,695	81,184	72,474	76,764
82-820-52-00-5222	GROUP LIFE INSURANCE	388	351	387	362	387
82-820-52-00-5223	DENTAL INSURANCE	4,672	6,699	6,987	6,987	6,322
82-820-52-00-5224	VISION INSURANCE	637	973	1,012	1,012	1,012
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	747	604	750	750	750
	<i>Canceled out by General Fund Transfer</i>					
82-820-52-00-5231	LIABILITY INSURANCE	23,028	22,891	24,253	23,485	25,834
	<i>Canceled out by General Fund Transfer</i>					
	Total: Benefits	\$148,184	\$158,810	\$175,658	\$167,570	\$179,800
Contractual Services						
82-820-54-00-5412	TRAINING & CONFERENCES	308	1,374	2,000	1,200	3,000
82-820-54-00-5415	TRAVEL & LODGING	348	1,557	1,500	500	1,500
82-820-54-00-5426	PUBLISHING & ADVERTISING	100	3,019	2,000	1,000	2,500
82-820-54-00-5440	TELECOMMUNICATIONS	4,513	5,313	6,000	5,750	7,200
82-820-54-00-5452	POSTAGE & SHIPPING	582	655	750	750	750
82-820-54-00-5460	DUES & SUBSCRIPTIONS	8,911	9,602	11,000	11,000	11,000
	<i>Database & Subscriptions</i>					
82-820-54-00-5462	PROFESSIONAL SERVICES	24,151	24,213	40,000	35,000	40,000
82-820-54-00-5466	LEGAL SERVICES	2,100	2,205	3,000	2,000	3,000
82-820-54-00-5468	AUTOMATION	13,466	13,854	20,000	15,000	20,000
82-820-54-00-5480	UTILITIES	9,852	11,973	11,130	11,130	11,798
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	65,777	28,900	50,000	50,000	50,000
82-820-54-00-5498	PAYING AGENT FEES	1,689	1,689	1,700	1,689	1,700
	Total: Contractual Services	\$131,797	\$104,354	\$149,080	\$135,019	\$152,448
Supplies						
82-820-56-00-5610	OFFICE SUPPLIES	5,518	7,147	8,000	8,000	8,000
82-820-56-00-5620	OPERATING SUPPLIES	6,733	3,821	3,000	3,000	4,000
82-820-56-00-5621	CUSTODIAL SUPPLIES	-	4,215	8,000	8,000	7,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	1,199	2,000	1,000	2,000
82-820-56-00-5671	LIBRARY PROGRAMMING	820	1,737	1,000	2,000	2,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	151	247	200	200	300

United City of Yorkville
Library Operations Fund

820

LIBRARY OPERATIONS FUND EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
82-820-56-00-5685	DVD'S	499	56	500	500	500
82-820-56-00-5686	BOOKS	1,367	4,315	1,500	1,500	1,500
	Total: Supplies	\$15,088	\$22,737	\$24,200	\$24,200	\$25,300
Debt Service - 2006 Bond						
82-820-84-00-8000	PRINCIPAL PAYMENT	50,000	50,000	50,000	50,000	75,000
82-820-84-00-8050	INTEREST PAYMENT	27,363	24,988	22,613	22,613	20,238
	Total: Debt Service - 2006 Bond	\$77,363	\$74,988	\$72,613	\$72,613	\$95,238
Debt Service - 2013 Refunding Bond						
82-820-99-00-8000	PRINCIPAL PAYMENT	520,000	565,000	585,000	585,000	610,000
82-820-99-00-8050	INTEREST PAYMENT	163,033	152,113	139,400	139,400	121,850
	Total: Debt Service - 2013 Ref Bond	\$683,033	\$717,113	\$724,400	\$724,400	\$731,850
	Total: LIBRARY EXPENDITURES	<u>\$1,458,497</u>	<u>\$1,504,857</u>	<u>\$1,620,345</u>	<u>\$1,569,696</u>	<u>\$1,664,378</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	\$ 1,689,414
Date of Issuance	August 1, 2006		
Authorized Issue	\$1,500,000	Principal & Interest Outstanding	\$ 489,376
Interest Rates	4.75% - 4.80%		
Interest Dates	June 30th and December 30th		
Principal Maturity Dates	December 30th		
Payable at	BNY Midwest Trust Company		
Purpose	Library Expansion		

PRINCIPAL AND INTEREST REQUIREMENTS

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

UNITED CITY OF YORKVILLE, ILLINOIS

Library Fund
Long-Term Debt Requirements

General Obligation Library Refunding Bond of 2013

Date of Maturity	December 30, 2024	Principal & Interest Paid-to-Date	\$ 4,392,224
Date of Issuance	May 9, 2013		
Authorized Issue	\$6,625,000	Principal & Interest Outstanding	\$ 3,756,000
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		

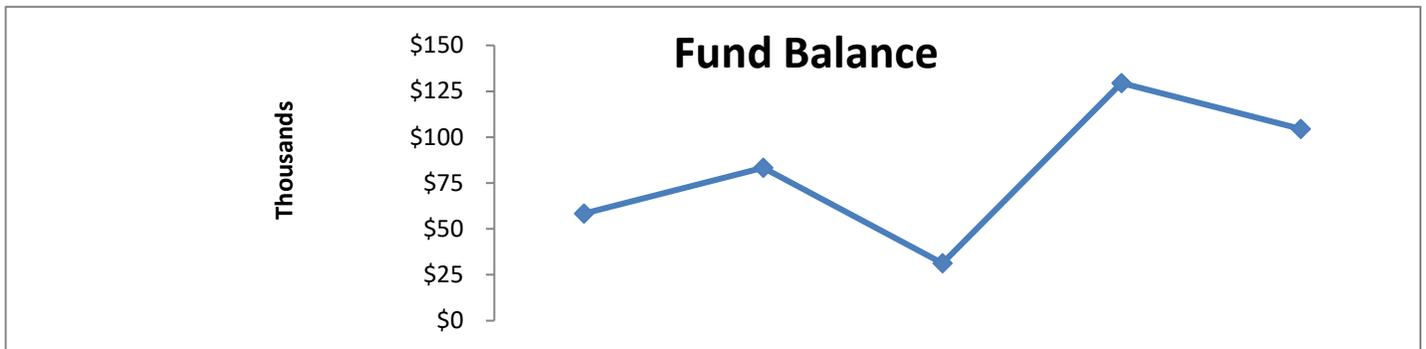
PRINCIPAL AND INTEREST REQUIREMENTS

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget
Revenue					
Licenses & Permits	100,484	103,100	50,000	113,000	50,000
Investment Earnings	16	257	100	725	500
Miscellaneous	37	1,835	-	-	-
Total Revenue	100,537	105,192	50,100	113,725	50,500
Expenditures					
Contractual Services	3,425	3,213	3,500	3,000	3,500
Supplies	54,604	77,162	72,000	64,500	72,000
Capital Outlay	3,970	-	-	-	-
Total Expenditures	61,999	80,375	75,500	67,500	75,500
Surplus (Deficit)	38,538	24,817	(25,400)	46,225	(25,000)
Ending Fund Balance	58,443	83,260	31,274	129,485	104,485
	<i>94.3%</i>	<i>103.6%</i>	<i>41.4%</i>	<i>191.8%</i>	<i>138.4%</i>



United City of Yorkville
Library Capital Fund

84

LIBRARY CAPITAL FUND REVENUE

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Licenses and Permits						
84-000-42-00-4214	DEVELOPMENT FEES	100,484	103,100	50,000	113,000	50,000
	Total: Licenses and Permits	\$100,484	\$103,100	\$50,000	\$113,000	\$50,000
Investment Earnings						
84-000-45-00-4500	INVESTMENT EARNINGS	16	257	100	725	500
	Total: Investment Earnings	\$16	\$257	\$100	\$725	\$500
Miscellaneous						
84-000-48-00-4850	MISCELLANEOUS INCOME	37	1,835	-	-	-
	Total: Miscellaneous	\$37	\$1,835	\$0	\$0	\$0
	Total: LIBRARY CAPITAL REVENUE	<u>\$100,537</u>	<u>\$105,192</u>	<u>\$50,100</u>	<u>\$113,725</u>	<u>\$50,500</u>

United City of Yorkville
Library Capital Fund

840

LIBRARY CAPITAL FUND EXPENDITURES

Account	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Actual	Adopted Budget	Projected	Adopted Budget
Contractual Services						
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	3,425	3,213	3,500	3,000	3,500
	Total: Contractual Services	\$3,425	\$3,213	\$3,500	\$3,000	\$3,500
Supplies						
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	7,367	14,897	15,000	7,500	15,000
84-840-56-00-5683	AUDIO BOOKS	3,531	3,877	3,500	3,500	3,500
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	699	290	500	500	500
84-840-56-00-5685	DVD'S	1,903	3,425	3,000	3,000	3,000
84-840-56-00-5686	BOOKS	41,104	54,673	50,000	50,000	50,000
	Total: Supplies	\$54,604	\$77,162	\$72,000	\$64,500	\$72,000
Capital Outlay						
84-840-60-00-6020	BUILDINGS & STRUCTURES	3,970	-	-	-	-
	Total: Capital Outlay	\$3,970	\$0	\$0	\$0	\$0
	Total: LIBRARY CAPITAL EXPENDITURES	<u>\$61,999</u>	<u>\$80,375</u>	<u>\$75,500</u>	<u>\$67,500</u>	<u>\$75,500</u>

LONG-TERM OPERATING & CAPITAL PLAN

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United City of Yorkville
Revenue Budget Summary - All Funds
Fiscal Years 2018 - 2025

<u>FUND</u>	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>General Fund</u>	15,502,203	16,422,323	16,469,238	16,844,855	16,933,486	17,305,240	17,611,027	17,905,513	18,202,549
<u>Special Revenue Funds</u>									
Motor Fuel Tax	504,253	546,082	534,904	728,829	813,861	903,928	919,125	935,126	952,208
Parks and Recreation	1,997,807	2,169,060	2,244,988	2,293,466	2,187,300	2,595,439	2,677,557	2,735,696	2,804,977
Land Cash	135,200	867,591	58,435	38,876	33,858	25,760	24,354	5,454	5,454
Countryside TIF	198,294	198,918	232,318	203,884	153,965	286,900	365,501	374,639	384,005
Downtown TIF	876,186	78,434	80,000	75,759	76,000	78,000	80,000	80,000	80,000
Downtown TIF II	-	-	-	24,171	25,000	33,000	33,000	39,000	39,560
Fox Hill SSA	9,366	13,381	13,381	13,382	16,034	20,012	24,432	28,852	33,272
Sunflower SSA	13,480	15,639	18,140	18,140	20,363	22,586	24,926	27,266	29,606
<u>Debt Service Fund</u>	321,275	324,725	324,025	324,025	323,225	329,375	330,075	-	-
<u>Capital Project Funds</u>									
Vehicle & Equipment	441,978	491,695	207,368	1,049,662	448,823	456,431	554,114	404,456	404,155
City-Wide Capital	2,799,288	2,858,794	4,172,029	1,541,100	1,335,670	4,078,364	1,033,712	1,038,379	1,293,000
<u>Enterprise Funds</u>									
Water	4,868,202	4,797,761	4,699,931	4,649,405	4,652,087	4,815,621	4,988,998	5,194,137	5,404,952
Sewer	2,849,832	2,423,306	2,149,679	2,234,550	1,817,867	2,265,564	2,714,415	2,899,947	2,945,937
<u>Library Funds</u>									
Library Operations	1,479,794	1,548,772	1,576,751	1,590,113	1,647,343	1,683,548	1,714,326	1,758,100	1,780,537
Library Capital	100,537	105,192	50,100	113,725	50,500	50,250	50,250	50,250	50,250
TOTAL REVENUES	32,097,695	32,861,673	32,831,287	31,743,942	30,535,382	34,950,018	33,145,812	33,476,815	34,410,462

United City of Yorkville
Expenditure Budget Summary - All Funds
Fiscal Years 2018 - 2025

<u>FUND</u>	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>General Fund</u>	15,219,914	16,038,880	16,783,649	16,437,519	16,898,632	17,990,279	18,751,404	18,997,631	19,583,135
<u>Special Revenue Funds</u>									
Motor Fuel Tax	597,982	609,195	816,718	715,287	1,117,462	1,089,788	1,028,045	991,000	991,000
Parks and Recreation	1,969,832	2,189,999	2,349,081	2,376,918	2,556,762	2,595,439	2,677,557	2,735,696	2,804,977
Land Cash	663,720	377,555	104,850	5,035	240,287	79,551	5,829	6,120	6,426
Countryside TIF	162,360	161,559	923,808	922,769	222,486	223,835	223,661	224,661	224,137
Downtown TIF	1,655,046	421,646	426,484	294,081	306,052	299,285	91,129	90,399	92,887
Downtown TIF II	-	2,736	35,000	90,000	22,500	30,500	13,000	19,000	18,104
Fox Hill SSA	17,552	9,453	30,977	18,189	37,326	40,482	15,646	17,258	17,439
Sunflower SSA	18,957	17,013	13,977	14,181	20,326	20,482	20,646	22,258	22,439
<u>Debt Service Fund</u>	321,275	324,725	324,025	324,025	323,225	329,375	330,075	-	-
<u>Capital Project Funds</u>									
Vehicle & Equipment	355,138	352,900	571,726	1,077,720	651,794	459,605	557,288	407,630	407,329
City-Wide Capital	3,765,921	2,618,264	4,798,408	1,799,092	1,628,147	4,204,875	947,982	1,060,915	1,321,810
<u>Enterprise Funds</u>									
Water	5,110,084	3,848,997	5,779,725	5,179,274	5,828,132	5,333,958	5,327,633	3,983,058	4,008,804
Sewer	2,816,811	2,724,110	2,546,355	2,269,297	2,286,552	2,268,323	2,510,198	2,371,150	2,592,499
<u>Library Fund</u>									
Library Operations	1,458,497	1,504,857	1,620,345	1,569,696	1,664,378	1,714,543	1,759,610	1,818,037	1,854,591
Library Capital	61,999	80,375	75,500	67,500	75,500	75,500	75,500	75,500	61,860
TOTAL EXPENDITURES	34,195,088	31,282,264	37,200,628	33,160,583	33,879,561	36,755,820	34,335,203	32,820,313	34,007,437

United City of Yorkville
Fiscal Year 2021 Budget
Fund Balance Summary

FUND	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Surplus (Deficit)	Ending Fund Balance
<u>General Fund</u>	7,287,159	16,933,486	16,898,632	34,854	7,322,013
<u>Special Revenue Funds</u>					
Motor Fuel Tax	648,924	813,861	1,117,462	(303,601)	345,323
Parks and Recreation	369,462	2,187,300	2,556,762	(369,462)	-
Land Cash	245,673	33,858	240,287	(206,429)	39,244
Countryside TIF	(1,141,344)	153,965	222,486	(68,521)	(1,209,865)
Downtown TIF	(1,242,840)	76,000	306,052	(230,052)	(1,472,892)
Downtown TIF II	(68,565)	25,000	22,500	2,500	(66,065)
Fox Hill SSA	5,678	16,034	37,326	(21,292)	(15,614)
Sunflower SSA	(18,667)	20,363	20,326	37	(18,630)
<u>Debt Service Fund</u>	-	323,225	323,225	-	-
<u>Capital Project Funds</u>					
Vehicle & Equipment	467,984	448,823	651,794	(202,971)	265,013
City-Wide Capital	371,437	1,335,670	1,628,147	(292,477)	78,960
<u>Enterprise Funds *</u>					
Water	3,003,158	4,652,087	5,828,132	(1,176,045)	1,827,113
Sewer	1,075,504	1,817,867	2,286,552	(468,685)	606,819
<u>Library Funds</u>					
Library Operations	574,688	1,647,343	1,664,378	(17,035)	557,653
Library Capital	129,485	50,500	75,500	(25,000)	104,485
Totals	11,707,736	30,535,382	33,879,561	(3,344,179)	8,363,557

* Fund Balance Equivalent

United City of Yorkville
Fund Balance History
Fiscal Years 2018 - 2025

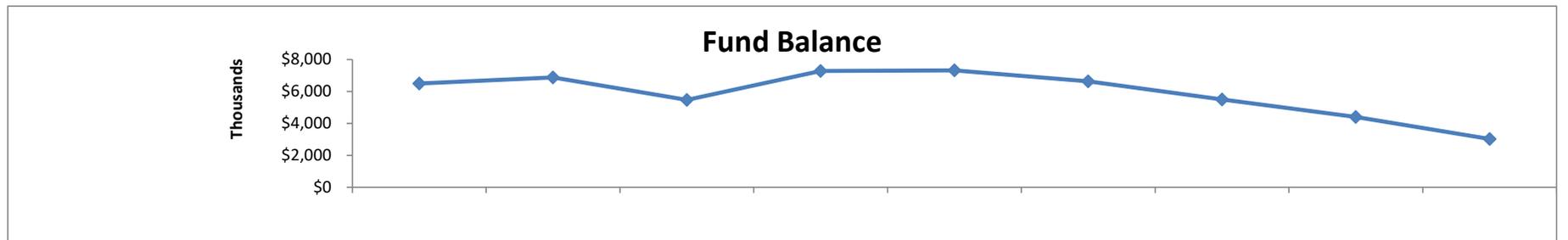
FUND	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>General Fund</u>	6,496,373	6,879,823	5,468,778	7,287,159	7,322,013	6,636,974	5,496,597	4,404,479	3,023,893
<u>Special Revenue Funds</u>									
Motor Fuel Tax	698,493	635,382	428,536	648,924	345,323	159,463	50,543	(5,331)	(44,123)
Parks and Recreation	473,852	452,914	312,946	369,462	-	-	-	-	-
Land Cash	(278,204)	211,832	62,362	245,673	39,244	(14,547)	3,978	3,312	2,340
Countryside TIF	(459,819)	(422,459)	(1,077,343)	(1,141,344)	(1,209,865)	(1,146,800)	(1,004,960)	(854,982)	(695,114)
Downtown TIF	(681,305)	(1,024,518)	(1,194,280)	(1,242,840)	(1,472,892)	(1,694,177)	(1,705,306)	(1,715,705)	(1,728,592)
Downtown TIF II	-	(2,736)	(10,000)	(68,565)	(66,065)	(63,565)	(43,565)	(23,565)	(2,109)
Fox Hill SSA	6,556	10,485	9,954	5,678	(15,614)	(36,084)	(27,298)	(15,704)	129
Sunflower SSA	(21,251)	(22,626)	(28,236)	(18,667)	(18,630)	(16,526)	(12,246)	(7,238)	(71)
<u>Debt Service Fund</u>	-	-	-	-	-	-	-	-	-
<u>Capital Project Funds</u>									
Vehicle & Equipment	357,246	496,042	263,801	467,984	265,013	261,839	258,665	255,491	252,317
City-Wide Capital	388,897	629,429	(30,817)	371,437	78,960	(47,551)	38,179	15,643	(13,167)
<u>Enterprise Funds *</u>									
Water	2,584,259	3,533,027	1,952,155	3,003,158	1,827,113	1,308,776	970,141	2,181,220	3,577,368
Sewer	1,411,053	1,110,251	705,765	1,075,504	606,819	604,060	808,277	1,337,074	1,690,512
<u>Library Funds</u>									
Library Operations	510,355	554,271	474,039	574,688	557,653	526,658	481,374	421,437	347,383
Library Capital	58,443	83,260	31,274	129,485	104,485	79,235	53,985	28,735	17,125
Totals	11,544,948	13,124,377	7,368,934	11,707,736	8,363,557	6,557,755	5,368,364	6,024,866	6,427,891

* 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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Taxes	10,962,693	11,232,397	11,388,715	11,424,909	11,640,828	11,835,084	12,027,100	12,221,913	12,419,563
Intergovernmental	2,296,435	2,725,393	2,703,232	2,873,570	2,770,234	3,003,526	3,071,979	3,140,262	3,211,114
Licenses & Permits	364,499	552,416	413,500	500,000	474,500	424,500	424,500	424,500	424,500
Fines & Forfeits	123,617	100,726	125,400	80,250	113,000	113,000	113,000	113,000	113,000
Charges for Service	1,508,994	1,598,662	1,616,211	1,664,939	1,702,046	1,740,904	1,787,418	1,835,326	1,884,671
Investment Earnings	49,018	90,321	80,000	159,952	89,878	81,226	80,030	63,512	42,701
Reimbursements	85,579	66,824	75,000	85,035	88,000	52,000	52,000	52,000	52,000
Miscellaneous	19,243	25,667	20,000	21,200	20,000	20,000	20,000	20,000	20,000
Other Financing Sources	92,125	29,917	47,180	35,000	35,000	35,000	35,000	35,000	35,000
Total Revenue	15,502,203	16,422,323	16,469,238	16,844,855	16,933,486	17,305,240	17,611,027	17,905,513	18,202,549
Expenditures									
Salaries	4,522,164	4,726,744	5,206,755	5,255,703	5,457,149	5,730,958	5,893,722	6,091,669	6,264,344
Benefits	2,905,833	2,901,328	3,273,617	3,156,402	3,385,413	3,598,067	3,770,418	3,956,618	4,147,617
Contractual Services	4,780,199	5,038,155	5,270,379	5,093,110	5,604,652	5,503,468	5,520,997	5,496,606	5,565,951
Supplies	231,954	332,370	452,498	370,563	285,581	270,662	274,460	285,153	288,153
Contingency	-	-	-	-	80,000	50,000	50,000	50,000	50,000
Other Financing Uses	2,779,764	3,040,283	2,580,400	2,561,741	2,085,837	2,837,124	3,241,807	3,117,585	3,267,070
Total Expenditures	15,219,914	16,038,880	16,783,649	16,437,519	16,898,632	17,990,279	18,751,404	18,997,631	19,583,135
Surplus (Deficit)	282,289	383,443	(314,411)	407,336	34,854	(685,039)	(1,140,377)	(1,092,118)	(1,380,586)
Ending Fund Balance	6,496,373	6,879,823	5,468,778	7,287,159	7,322,013	6,636,974	5,496,597	4,404,479	3,023,893
	<i>42.68%</i>	<i>42.89%</i>	<i>32.58%</i>	<i>44.33%</i>	<i>43.33%</i>	<i>36.89%</i>	<i>29.31%</i>	<i>23.18%</i>	<i>15.44%</i>



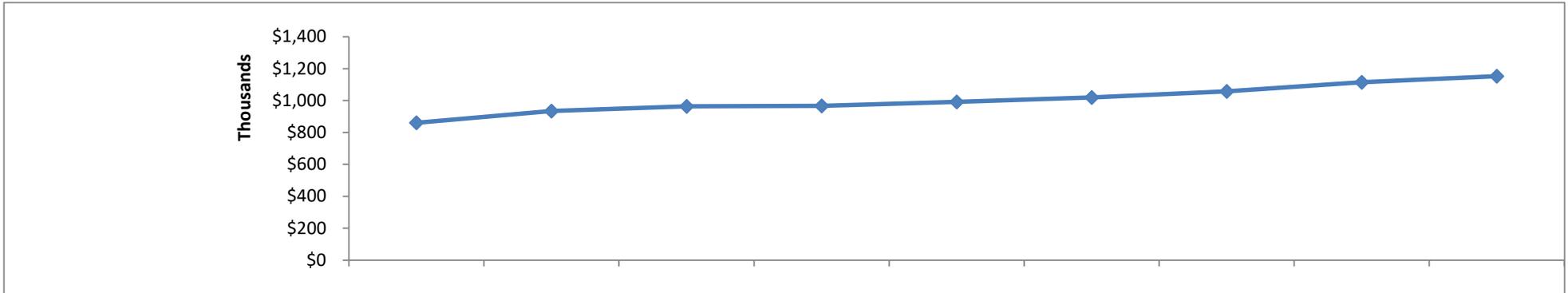
Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
GENERAL FUND - 01										
01-000-40-00-4000	PROPERTY TAXES - CORPORATE LEVY	2,129,984	2,191,159	2,119,323	2,123,744	2,107,099	2,144,661	2,187,478	2,229,964	2,271,943
01-000-40-00-4010	PROPERTY TAXES - POLICE PENSION	963,908	958,476	1,105,927	1,108,182	1,230,604	1,268,042	1,300,225	1,332,739	1,365,760
01-000-40-00-4030	MUNICIPAL SALES TAX	3,002,133	3,070,663	3,151,800	3,220,000	3,284,400	3,350,088	3,417,090	3,485,432	3,555,141
01-000-40-00-4035	NON-HOME RULE SALES TAX	2,325,623	2,358,568	2,432,700	2,445,000	2,493,900	2,543,778	2,594,654	2,646,547	2,699,478
01-000-40-00-4040	ELECTRIC UTILITY TAX	702,111	730,949	710,000	715,000	715,000	715,000	715,000	715,000	715,000
01-000-40-00-4041	NATURAL GAS UTILITY TAX	251,555	277,380	250,000	265,000	265,000	265,000	265,000	265,000	265,000
01-000-40-00-4043	EXCISE TAX	334,595	329,742	313,625	255,000	246,075	237,462	229,151	221,131	213,391
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	290,669	301,100	290,000	300,000	300,000	300,000	300,000	300,000	300,000
01-000-40-00-4050	HOTEL TAX	79,602	77,563	80,000	80,000	80,000	80,000	80,000	80,000	80,000
01-000-40-00-4055	VIDEO GAMING TAX	119,733	145,734	140,000	140,000	140,000	140,000	140,000	140,000	140,000
01-000-40-00-4060	AMUSEMENT TAX	199,974	208,315	205,000	205,000	205,000	205,000	205,000	205,000	205,000
01-000-40-00-4065	ADMISSIONS TAX	130,766	148,133	140,000	146,143	145,000	145,000	145,000	145,000	145,000
01-000-40-00-4070	BUSINESS DISTRICT TAX - KENDALL MRKT	374,631	362,874	382,500	358,000	365,160	372,463	379,912	387,510	395,260
01-000-40-00-4071	BUSINESS DISTRICT TAX - DOWNTOWN	24,663	37,075	35,000	30,000	30,000	35,000	35,000	35,000	35,000
01-000-40-00-4072	BUSINESS DISTRICT TAX - COUNTRYSIDE	9,865	10,436	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-000-40-00-4075	AUTO RENTAL TAX	14,541	15,890	14,500	15,500	15,250	15,250	15,250	15,250	15,250
01-000-41-00-4100	STATE INCOME TAX	1,640,291	1,966,699	1,916,366	2,040,110	1,897,310	2,064,786	2,106,082	2,148,203	2,191,167
01-000-41-00-4105	LOCAL USE TAX	474,797	578,328	602,966	640,090	675,281	740,185	762,391	785,263	808,820
01-000-41-00-4106	CANNABIS EXCISE TAX	-	-	-	618	15,218	16,680	17,181	17,696	18,227
01-000-41-00-4110	ROAD & BRIDGE TAX	131,612	128,668	130,000	131,199	130,000	130,000	135,000	135,000	140,000
01-000-41-00-4120	PERSONAL PROPERTY TAX	14,932	16,154	17,000	16,500	16,500	16,500	16,500	16,500	16,500
01-000-41-00-4160	FEDERAL GRANTS	11,716	13,553	15,000	13,000	14,925	14,375	13,825	16,600	15,400
01-000-41-00-4168	STATE GRANTS - TRAFFIC SIGNAL MAINTENANCE	22,201	18,695	21,000	18,553	20,000	20,000	20,000	20,000	20,000
01-000-41-00-4170	STATE GRANTS	-	2,413	-	11,639	-	-	-	-	-
01-000-41-00-4182	MISC INTERGOVERNMENTAL	886	883	900	1,861	1,000	1,000	1,000	1,000	1,000
01-000-42-00-4200	LIQUOR LICENSES	56,465	65,819	56,000	65,000	65,000	65,000	65,000	65,000	65,000
01-000-42-00-4205	OTHER LICENSES & PERMITS	9,472	10,395	7,500	10,000	9,500	9,500	9,500	9,500	9,500
01-000-42-00-4210	BUILDING PERMITS	298,562	476,202	350,000	425,000	400,000	350,000	350,000	350,000	350,000
01-000-43-00-4310	CIRCUIT COURT FINES	44,597	37,822	45,000	35,000	40,000	40,000	40,000	40,000	40,000
01-000-43-00-4320	ADMINISTRATIVE ADJUDICATION	27,250	26,275	30,000	25,000	27,500	27,500	27,500	27,500	27,500
01-000-43-00-4323	OFFENDER REGISTRATION FEES	695	420	400	250	500	500	500	500	500
01-000-43-00-4325	POLICE TOWS	51,075	36,209	50,000	20,000	45,000	45,000	45,000	45,000	45,000
01-000-44-00-4400	GARBAGE SURCHARGE	1,135,035	1,203,851	1,224,875	1,266,000	1,297,650	1,330,091	1,369,994	1,411,094	1,453,427
01-000-44-00-4405	UB COLLECTION FEES	163,782	178,775	165,000	165,000	165,000	165,000	165,000	165,000	165,000
01-000-44-00-4407	LATE PENALTIES - GARBAGE	21,213	21,649	21,000	25,000	25,000	25,000	25,000	25,000	25,000
01-000-44-00-4415	ADMINISTRATIVE CHARGEBACK	188,064	194,387	204,836	204,836	213,896	220,313	226,924	233,732	240,744
01-000-44-00-4474	POLICE SPECIAL DETAIL	900	-	500	4,103	500	500	500	500	500
01-000-45-00-4500	INVESTMENT EARNINGS	40,479	90,321	80,000	120,000	89,878	81,226	80,030	63,512	42,701
01-000-45-00-4550	GAIN ON INVESTMENT	8,539	-	-	39,952	-	-	-	-	-

Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-000-46-00-4604	REIMB - ENGINEERING EXPENSES	1,154	-	25,000	11,035	25,000	25,000	25,000	25,000	25,000
01-000-46-00-4680	REIMB - LIABILITY INSURANCE	11,582	2,809	10,000	15,000	15,000	15,000	15,000	15,000	15,000
01-000-46-00-4685	REIMB - CABLE CONSORTIUM	35,217	36,358	35,000	36,000	36,000	-	-	-	-
01-000-46-00-4690	REIMB - MISCELLANEOUS	37,626	27,657	5,000	23,000	12,000	12,000	12,000	12,000	12,000
01-000-48-00-4820	RENTAL INCOME	7,100	7,435	7,000	7,000	7,000	7,000	7,000	7,000	7,000
01-000-48-00-4850	MISCELLANEOUS INCOME	12,143	18,232	13,000	14,200	13,000	13,000	13,000	13,000	13,000
01-000-49-00-4916	TRANSFER FROM CW MUNICIPAL BUILDING	92,125	29,917	47,180	35,000	35,000	35,000	35,000	35,000	35,000
	Revenue	15,502,203	16,422,323	16,469,238	16,844,855	16,933,486	17,305,240	17,611,027	17,905,513	18,202,549

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Expenditures									
Salaries	518,618	573,048	600,095	592,100	611,747	628,254	645,257	693,070	711,108
Benefits	201,497	216,185	220,528	221,195	211,572	223,709	237,527	252,059	265,927
Contractual Services	131,910	135,229	134,061	143,032	150,031	157,938	165,036	159,234	165,875
Supplies	8,832	10,280	10,000	10,000	19,000	10,000	10,000	10,000	10,000
Total Administration	860,857	934,742	964,684	966,327	992,350	1,019,901	1,057,820	1,114,363	1,152,910

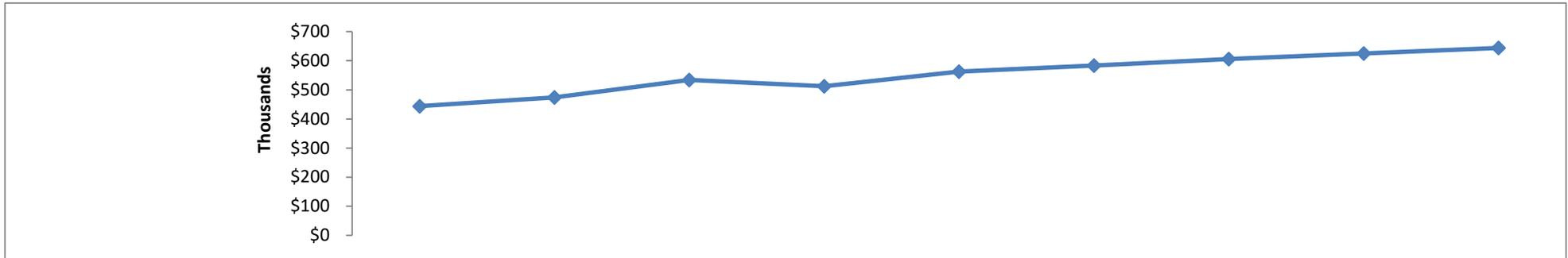


Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administration										
01-110-50-00-5001	SALARIES - MAYOR	9,970	9,570	11,000	10,000	10,500	10,500	10,500	18,000	18,000
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	7,035	7,087	-	600	-	-	-	-	-
01-110-50-00-5004	SALARIES - CITY TREASURER	1,000	1,000	-	-	-	-	-	-	-
01-110-50-00-5005	SALARIES - ALDERMAN	48,225	46,825	50,000	49,000	50,000	50,000	50,000	72,800	72,800
01-110-50-00-5010	SALARIES - ADMINISTRATION	451,388	507,566	538,095	531,500	550,247	566,754	583,757	601,270	619,308
01-110-52-00-5212	RETIREMENT PLAN CONTRIBUTION	48,542	51,208	49,367	53,000	62,251	64,893	68,533	72,152	74,317
01-110-52-00-5214	FICA CONTRIBUTION	35,304	38,889	41,686	41,686	43,010	44,300	45,629	46,998	48,408
01-110-52-00-5216	GROUP HEALTH INSURANCE	109,134	116,611	120,064	117,098	97,664	105,477	113,915	123,028	132,870
01-110-52-00-5222	GROUP LIFE INSURANCE	543	494	428	428	428	432	436	440	444
01-110-52-00-5223	DENTAL INSURANCE	7,013	7,853	7,853	7,853	7,089	7,443	7,815	8,206	8,616
01-110-52-00-5224	VISION INSURANCE	961	1,130	1,130	1,130	1,130	1,164	1,199	1,235	1,272
01-110-54-00-5410	TUITION REIMBURSEMENT	5,110	12,864	-	-	-	-	-	-	-
01-110-54-00-5412	TRAINING & CONFERENCES	16,060	10,167	17,000	17,000	16,000	17,000	17,000	17,000	17,000
01-110-54-00-5415	TRAVEL & LODGING	11,408	6,952	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-110-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	2,081	3,767	3,767	-	3,634	8,334	-	3,970
01-110-54-00-5426	PUBLISHING & ADVERTISING	2,547	2,269	5,000	5,000	4,000	5,000	5,000	5,000	5,000
01-110-54-00-5430	PRINTING & DUPLICATING	4,139	2,456	3,250	3,250	3,250	3,250	3,250	3,250	3,250
01-110-54-00-5440	TELECOMMUNICATIONS	17,634	17,788	19,000	19,000	22,300	22,300	22,300	22,300	22,300
01-110-54-00-5448	FILING FEES	51	183	500	500	500	500	500	500	500
01-110-54-00-5451	CODIFICATION	2,864	7,808	5,000	5,000	10,000	10,000	10,000	10,000	10,000
01-110-54-00-5452	POSTAGE & SHIPPING	1,802	1,518	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-110-54-00-5460	DUES & SUBSCRIPTIONS	19,620	21,775	20,000	20,000	22,000	22,000	22,000	22,000	22,000
01-110-54-00-5462	PROFESSIONAL SERVICES	10,451	6,791	12,000	12,000	12,000	12,000	12,000	12,000	12,000
01-110-54-00-5480	UTILITIES	26,800	29,317	20,787	30,000	31,800	33,708	35,730	37,874	40,146
01-110-54-00-5485	RENTAL & LEASE PURCHASE	2,102	1,844	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-110-54-00-5488	OFFICE CLEANING	11,322	11,416	11,757	11,515	12,181	12,546	12,922	13,310	13,709
01-110-56-00-5610	OFFICE SUPPLIES	8,832	10,280	10,000	10,000	19,000	10,000	10,000	10,000	10,000
		860,857	934,742	964,684	966,327	992,350	1,019,901	1,057,820	1,114,363	1,152,910

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Expenditures									
Salaries	251,587	271,575	301,372	293,000	324,856	334,602	344,640	354,979	365,628
Benefits	106,348	112,499	119,719	110,903	123,295	130,416	138,529	147,062	155,202
Contractual Services	84,202	88,505	110,150	105,900	111,857	116,416	120,576	120,638	120,703
Supplies	1,898	1,345	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Finance	444,035	473,924	533,741	512,303	562,508	583,934	606,245	625,179	644,033

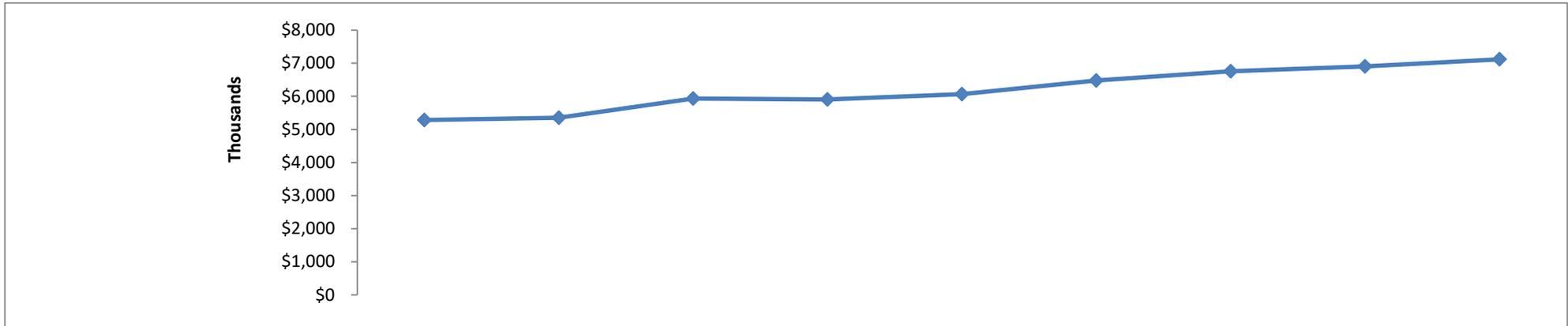


Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Finance										
01-120-50-00-5010	SALARIES & WAGES	251,587	271,575	301,372	293,000	324,856	334,602	344,640	354,979	365,628
01-120-52-00-5212	RETIREMENT PLAN CONTRIBUTION	27,110	27,428	27,649	29,500	36,752	38,312	40,461	42,597	43,875
01-120-52-00-5214	FICA CONTRIBUTION	18,776	19,526	21,574	21,574	23,420	24,123	24,847	25,592	26,360
01-120-52-00-5216	GROUP HEALTH INSURANCE	54,102	59,400	64,351	53,684	57,566	62,171	67,145	72,517	78,318
01-120-52-00-5222	GROUP LIFE INSURANCE	334	246	246	246	246	248	250	253	256
01-120-52-00-5223	DENTAL INSURANCE	5,319	5,192	5,192	5,192	4,604	4,834	5,076	5,330	5,597
01-120-52-00-5224	VISION INSURANCE	707	707	707	707	707	728	750	773	796
01-120-54-00-5412	TRAINING & CONFERENCES	3,515	2,432	3,500	3,500	3,500	3,500	3,500	3,500	3,500
01-120-54-00-5414	AUDITING SERVICES	29,000	29,800	34,100	30,600	31,400	35,900	40,000	40,000	40,000
01-120-54-00-5415	TRAVEL & LODGING	446	160	1,000	500	600	600	600	600	600
01-120-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	1,900	1,900	1,957	2,016	2,076	2,138	2,203
01-120-54-00-5430	PRINTING & DUPLICATING	2,989	2,804	3,500	3,500	3,500	3,500	3,500	3,500	3,500
01-120-54-00-5440	TELECOMMUNICATIONS	1,104	1,165	1,250	1,000	1,000	1,000	1,000	1,000	1,000
01-120-54-00-5452	POSTAGE & SHIPPING	897	991	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-120-54-00-5460	DUES & SUBSCRIPTIONS	985	1,165	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-120-54-00-5462	PROFESSIONAL SERVICES	43,325	48,322	60,000	60,000	65,000	65,000	65,000	65,000	65,000
01-120-54-00-5485	RENTAL & LEASE PURCHASE	1,941	1,666	2,200	2,200	2,200	2,200	2,200	2,200	2,200
01-120-56-00-5610	OFFICE SUPPLIES	1,898	1,345	2,500	2,500	2,500	2,500	2,500	2,500	2,500
		444,035	473,924	533,741	512,303	562,508	583,934	606,245	625,179	644,033

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Expenditures									
Salaries	2,911,083	3,000,199	3,349,248	3,441,000	3,434,608	3,650,576	3,753,763	3,860,046	3,969,517
Benefits	1,915,338	1,878,152	2,175,164	2,069,887	2,205,107	2,351,573	2,454,464	2,562,755	2,676,529
Contractual Services	354,356	288,525	294,812	278,897	311,025	360,534	434,577	356,445	344,612
Supplies	102,776	184,259	116,000	114,750	113,480	115,537	117,751	126,781	128,035
Total Police	5,283,553	5,351,135	5,935,224	5,904,534	6,064,220	6,478,220	6,760,555	6,906,027	7,118,693

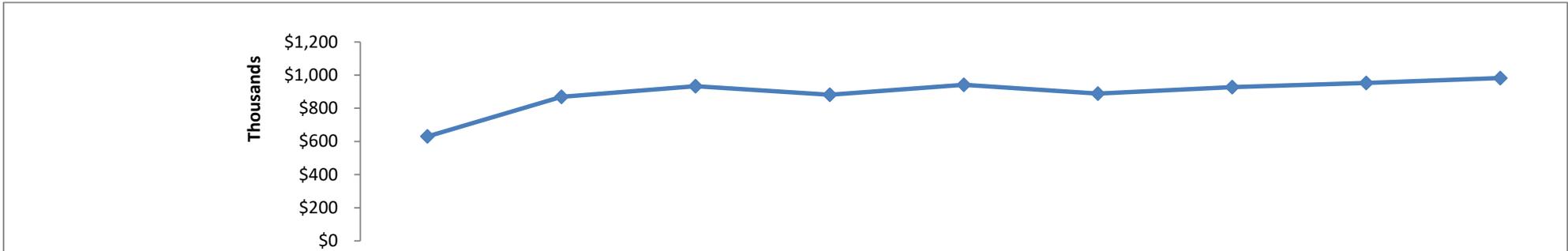


Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Police										
01-210-50-00-5008	SALARIES - POLICE OFFICERS	1,652,672	1,683,202	1,924,224	1,890,000	1,981,203	2,040,639	2,101,858	2,164,914	2,229,861
01-210-50-00-5011	SALARIES - COMMAND STAFF	365,716	445,280	396,159	474,500	394,401	525,493	541,258	557,496	574,221
01-210-50-00-5012	SALARIES - SERGEANTS	588,265	552,940	644,811	700,000	664,437	684,370	704,901	726,048	747,829
01-210-50-00-5013	SALARIES - POLICE CLERKS	141,996	162,466	175,554	170,000	183,567	189,074	194,746	200,588	206,606
01-210-50-00-5014	SALARIES - CROSSING GUARD	24,855	29,460	27,500	30,000	30,000	30,000	30,000	30,000	30,000
01-210-50-00-5015	PART-TIME SALARIES	39,961	34,390	70,000	65,500	70,000	70,000	70,000	70,000	70,000
01-210-50-00-5020	OVERTIME	97,618	92,461	111,000	111,000	111,000	111,000	111,000	111,000	111,000
01-210-52-00-5212	RETIREMENT PLAN CONTRIBUTION	15,192	16,262	16,106	17,000	20,767	21,649	22,863	24,071	24,793
01-210-52-00-5213	EMPLOYER CONTRIBUTION - POLICE PENSION	966,211	963,361	1,111,484	1,111,484	1,230,604	1,268,042	1,300,225	1,332,739	1,365,760
01-210-52-00-5214	FICA CONTRIBUTION	215,493	219,536	245,951	258,000	253,963	270,705	278,826	287,191	295,807
01-210-52-00-5216	GROUP HEALTH INSURANCE	659,332	624,253	741,025	629,898	648,780	735,640	794,491	858,050	926,694
01-210-52-00-5222	GROUP LIFE INSURANCE	3,620	2,281	2,748	2,562	2,714	2,825	2,853	2,882	2,911
01-210-52-00-5223	DENTAL INSURANCE	48,896	46,051	50,770	44,632	41,677	45,669	47,952	50,350	52,868
01-210-52-00-5224	VISION INSURANCE	6,594	6,408	7,080	6,311	6,602	7,043	7,254	7,472	7,696
01-210-54-00-5410	TUITION REIMBURSEMENT	8,442	10,050	17,272	15,000	15,000	17,654	6,800	-	-
01-210-54-00-5411	POLICE COMMISSION	13,844	9,846	4,000	4,000	17,250	4,000	6,000	17,250	6,000
01-210-54-00-5412	TRAINING & CONFERENCE	16,862	27,103	21,000	19,000	25,500	25,500	25,500	25,500	25,500
01-210-54-00-5415	TRAVEL & LODGING	7,541	1,713	10,000	5,000	10,000	10,000	10,000	10,000	10,000
01-210-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	130,208	77,158	24,032	24,032	43,844	99,950	164,950	99,950	99,950
01-210-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	6,115	16,000	16,000	-	3,634	21,155	3,185	2,203
01-210-54-00-5430	PRINTING & DUPLICATING	5,713	3,402	4,500	4,750	5,000	5,000	5,000	5,000	5,000
01-210-54-00-5440	TELECOMMUNICATIONS	34,985	42,738	40,000	41,000	42,000	42,000	42,000	42,000	42,000
01-210-54-00-5452	POSTAGE & SHIPPING	944	1,187	1,600	1,100	1,200	1,200	1,200	1,200	1,200
01-210-54-00-5460	DUES & SUBSCRIPTIONS	5,985	10,490	9,000	13,000	10,700	10,700	10,700	10,700	10,700
01-210-54-00-5462	PROFESSIONAL SERVICES	41,679	21,328	42,500	42,500	36,750	36,750	36,750	36,750	36,750
01-210-54-00-5467	ADJUDICATION SERVICES	12,871	12,925	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-210-54-00-5469	NEW WORLD & LIVE SCAN	1,995	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-210-54-00-5472	KENDALL CO JUVE PROBATION	3,584	3,717	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-210-54-00-5484	MDT - ALERTS FEE	6,660	-	-	-	-	-	-	-	-
01-210-54-00-5485	RENTAL & LEASE PURCHASE	5,362	5,702	7,150	6,000	5,600	5,600	5,600	5,600	5,600
01-210-54-00-5488	OFFICE CLEANING	11,323	11,416	11,758	11,515	12,181	12,546	12,922	13,310	13,709
01-210-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	46,358	43,635	60,000	50,000	60,000	60,000	60,000	60,000	60,000
01-210-56-00-5600	WEARING APPAREL	12,312	29,110	15,000	25,000	15,000	15,000	15,000	15,000	15,000
01-210-56-00-5610	OFFICE SUPPLIES	2,669	2,665	4,500	3,250	4,500	4,500	4,500	4,500	4,500
01-210-56-00-5620	OPERATING SUPPLIES	13,029	79,069	16,000	10,000	16,500	16,500	16,500	16,500	16,500
01-210-56-00-5650	COMMUNITY SERVICES	1,883	1,446	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-210-56-00-5690	BALLISTIC VESTS	4,149	7,350	6,000	6,000	3,850	2,750	1,650	7,200	4,800
01-210-56-00-5695	GASOLINE	58,739	54,704	63,000	59,000	63,130	66,287	69,601	73,081	76,735
01-210-56-00-5696	AMMUNITION	9,995	9,915	10,000	10,000	9,000	9,000	9,000	9,000	9,000
		5,283,553	5,351,135	5,935,224	5,904,534	6,064,220	6,478,220	6,760,555	6,906,027	7,118,693

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Expenditures									
Salaries	427,777	467,435	520,619	510,000	535,995	552,075	568,637	585,696	603,267
Benefits	151,538	166,052	184,592	192,379	201,768	213,374	226,603	240,515	253,764
Contractual Services	44,147	227,722	220,320	170,320	194,700	112,700	121,606	115,972	114,700
Supplies	6,431	7,836	7,655	9,400	9,691	9,913	10,146	10,391	10,648
Total Community Development	629,893	869,045	933,186	882,099	942,154	888,062	926,992	952,574	982,379

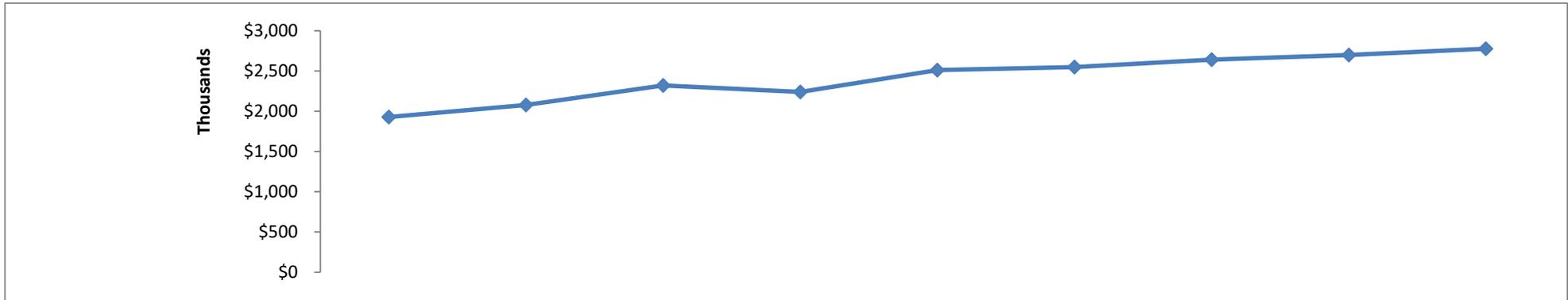


Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Community Development										
01-220-50-00-5010	SALARIES & WAGES	408,213	465,031	520,619	510,000	535,995	552,075	568,637	585,696	603,267
01-220-50-00-5015	PART-TIME SALARIES	19,564	2,404	-	-	-	-	-	-	-
01-220-52-00-5212	RETIREMENT PLAN CONTRIBUTION	43,851	46,722	47,763	51,000	60,639	63,213	66,758	70,284	72,392
01-220-52-00-5214	FICA CONTRIBUTION	31,813	34,486	38,317	38,317	39,552	40,739	41,961	43,220	44,517
01-220-52-00-5216	GROUP HEALTH INSURANCE	69,021	77,686	90,471	94,490	93,545	101,029	109,111	117,840	127,267
01-220-52-00-5222	GROUP LIFE INSURANCE	491	375	429	439	446	450	455	460	465
01-220-52-00-5223	DENTAL INSURANCE	5,590	5,893	6,603	7,052	6,505	6,830	7,172	7,531	7,908
01-220-52-00-5224	VISION INSURANCE	772	890	1,009	1,081	1,081	1,113	1,146	1,180	1,215
01-220-54-00-5412	TRAINING & CONFERENCES	4,876	4,645	7,300	7,300	7,300	7,300	7,300	7,300	7,300
01-220-54-00-5415	TRAVEL & LODGING	7,677	4,713	6,500	6,500	6,500	6,500	6,500	6,500	6,500
01-220-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	44,985	-	-	-	-	-	-	-
01-220-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	-	4,120	4,120	-	-	6,906	1,272	-
01-220-54-00-5426	PUBLISHING & ADVERTISING	2,169	3,433	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-220-54-00-5430	PRINTING & DUPLICATING	1,367	1,254	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-220-54-00-5440	TELECOMMUNICATIONS	4,098	3,914	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-220-54-00-5452	POSTAGE & SHIPPING	591	687	1,000	1,000	500	1,000	1,000	1,000	1,000
01-220-54-00-5459	INSPECTIONS	1,785	102,073	125,000	75,000	70,000	75,000	75,000	75,000	75,000
01-220-54-00-5460	DUES & SUBSCRIPTIONS	2,141	2,876	2,750	2,750	2,750	2,750	2,750	2,750	2,750
01-220-54-00-5462	PROFESSIONAL SERVICES	16,311	56,442	62,500	62,500	92,500	4,000	6,000	6,000	6,000
01-220-54-00-5485	RENTAL & LEASE PURCHASE	3,132	2,700	3,150	3,150	3,150	3,150	3,150	3,150	3,150
01-220-54-00-5490	VEHICLE MAINTENANCE SERVICES	-	-	-	-	4,000	5,000	5,000	5,000	5,000
01-220-56-00-5610	OFFICE SUPPLIES	1,707	1,132	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-220-56-00-5620	OPERATING SUPPLIES	2,699	4,411	3,750	3,750	3,750	3,750	3,750	3,750	3,750
01-220-56-00-5695	GASOLINE	2,025	2,293	2,405	4,150	4,441	4,663	4,896	5,141	5,398
		629,893	869,045	933,186	882,099	942,154	888,062	926,992	952,574	982,379

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Expenditures									
Salaries	395,459	414,487	434,921	415,500	549,443	564,951	580,925	597,378	614,324
Benefits	196,203	192,711	193,915	190,730	245,418	260,333	277,132	294,894	312,302
Contractual Services	1,239,831	1,344,900	1,390,015	1,414,039	1,591,767	1,604,944	1,665,458	1,685,563	1,728,552
Supplies	97,088	125,841	301,343	218,913	125,910	117,712	119,063	120,481	121,970
Total Public Works	1,928,581	2,077,939	2,320,194	2,239,182	2,512,538	2,547,940	2,642,578	2,698,316	2,777,148

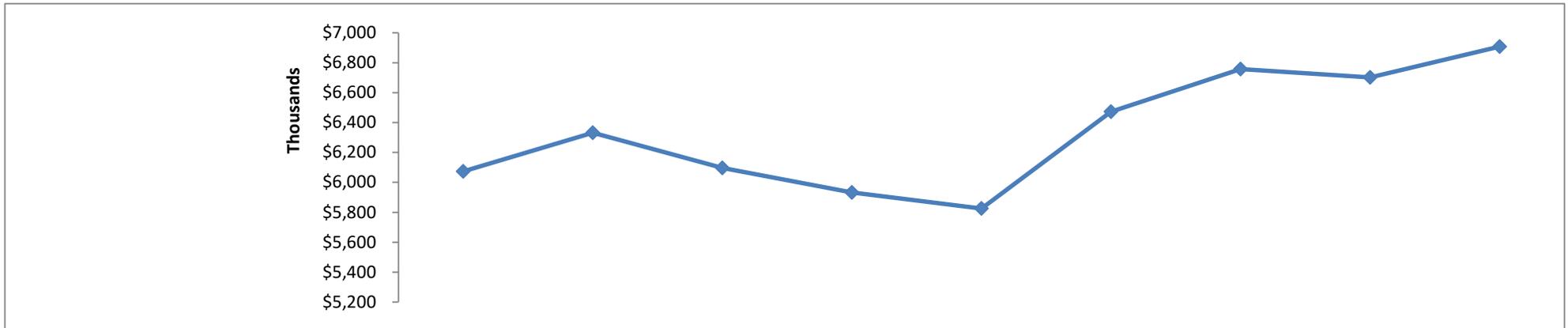


Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works - Street Operations										
01-410-50-00-5010	SALARIES & WAGES	360,757	378,009	402,421	383,000	516,943	532,451	548,425	564,878	581,824
01-410-50-00-5015	PART-TIME SALARIES	8,550	13,430	12,500	12,500	12,500	12,500	12,500	12,500	12,500
01-410-50-00-5020	OVERTIME	26,152	23,048	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-410-52-00-5212	RETIREMENT PLAN CONTRIBUTION	41,337	40,023	38,754	40,000	60,746	63,256	66,733	70,185	72,219
01-410-52-00-5214	FICA CONTRIBUTION	29,271	30,330	31,902	31,902	40,268	41,476	42,720	44,002	45,322
01-410-52-00-5216	GROUP HEALTH INSURANCE	116,109	113,502	114,394	110,163	134,105	144,833	156,420	168,934	182,449
01-410-52-00-5222	GROUP LIFE INSURANCE	594	428	437	391	499	504	509	514	519
01-410-52-00-5223	DENTAL INSURANCE	7,827	7,363	7,363	7,256	8,474	8,898	9,343	9,810	10,301
01-410-52-00-5224	VISION INSURANCE	1,065	1,065	1,065	1,018	1,326	1,366	1,407	1,449	1,492
01-410-54-00-5412	TRAINING & CONFERENCES	2,603	1,476	3,000	3,000	4,500	4,500	4,500	4,500	4,500
01-410-54-00-5415	TRAVEL & LODGING	706	950	2,000	2,000	2,500	2,500	2,500	2,500	2,500
01-410-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	142,551	119,646	133,646	119,646	119,646
01-410-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	316	6,733	6,733	-	1,618	7,624	-	-
01-410-54-00-5435	TRAFFIC SIGNAL MAINTENANCE	8,795	6,201	30,000	30,000	20,000	20,000	20,000	20,000	20,000
01-410-54-00-5440	TELECOMMUNICATIONS	3,433	3,725	3,750	3,750	7,600	7,600	7,600	7,600	7,600
01-410-54-00-5455	MOSQUITO CONTROL	7,142	-	6,281	-	6,300	6,615	6,946	7,293	7,658
01-410-54-00-5458	TREE & STUMP MAINTENANCE	5,725	10,245	15,000	10,000	13,000	13,000	13,000	13,000	13,000
01-410-54-00-5462	PROFESSIONAL SERVICES	3,489	5,758	6,825	6,825	9,225	9,225	9,225	9,225	9,225
01-410-54-00-5483	JULIE SERVICES	-	2,190	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-410-54-00-5485	RENTAL & LEASE PURCHASE	1,238	2,124	6,000	6,000	6,000	6,000	6,000	6,000	6,000
01-410-54-00-5488	OFFICE CLEANING	1,164	1,020	1,051	731	788	812	836	861	887
01-410-54-00-5490	VEHICLE MAINTENANCE SERVICES	64,919	105,158	65,000	65,000	65,000	65,000	65,000	65,000	65,000
01-410-56-00-5600	WEARING APPAREL	6,632	3,584	5,100	5,100	5,000	5,000	5,000	5,000	5,000
01-410-56-00-5618	SALT & CALCIUM CHLORIDE	-	-	157,500	57,070	-	-	-	-	-
01-410-56-00-5620	OPERATING SUPPLIES	18,832	37,460	40,000	58,000	19,450	22,000	22,000	22,000	22,000
01-410-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	27,125	32,735	30,000	30,000	42,000	30,000	30,000	30,000	30,000
01-410-56-00-5630	SMALL TOOLS & EQUIPMENT	3,288	1,613	18,500	18,500	7,500	7,500	7,500	7,500	7,500
01-410-56-00-5640	REPAIR & MAINTENANCE	19,339	29,897	25,000	25,000	24,000	25,000	25,000	25,000	25,000
01-410-56-00-5665	JULIE SUPPLIES	-	380	1,200	1,200	2,234	1,200	1,200	1,200	1,200
01-410-56-00-5695	GASOLINE	21,872	20,172	24,043	24,043	25,726	27,012	28,363	29,781	31,270
		787,964	872,202	1,078,819	962,182	1,201,235	1,202,512	1,256,997	1,271,378	1,307,612
Public Works - Health & Sanitation										
01-540-54-00-5441	GARBAGE SERVICES - SENIOR SUBSIDY	31,147	32,799	34,081	35,000	35,875	36,772	37,875	39,011	40,181
01-540-54-00-5442	GARBAGE SERVICES	1,105,630	1,166,218	1,200,294	1,236,000	1,268,428	1,301,656	1,340,706	1,380,927	1,422,355
01-540-54-00-5443	LEAF PICKUP	3,840	6,720	7,000	6,000	7,000	7,000	7,000	7,000	7,000
		1,140,617	1,205,737	1,241,375	1,277,000	1,311,303	1,345,428	1,385,581	1,426,938	1,469,536
	Total Public Works	1,928,581	2,077,939	2,320,194	2,239,182	2,512,538	2,547,940	2,642,578	2,698,316	2,777,148

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, shared services, information technology, bad debt, engineering services, legal expenditures and interfund transfers.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Expenditures									
Salaries	17,640	-	500	4,103	500	500	500	500	500
Benefits	334,909	335,729	379,699	371,308	398,253	418,662	436,163	459,333	483,893
Contractual Services	2,925,753	2,953,274	3,121,021	2,980,922	3,245,272	3,150,936	3,013,744	3,058,754	3,091,509
Supplies	14,929	2,809	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Contingency	-	-	-	-	80,000	50,000	50,000	50,000	50,000
Other Financing Uses	2,779,764	3,040,283	2,580,400	2,561,741	2,085,837	2,837,124	3,241,807	3,117,585	3,267,070
Total Admin Services & Transfers	6,072,995	6,332,095	6,096,620	5,933,074	5,824,862	6,472,222	6,757,214	6,701,172	6,907,972



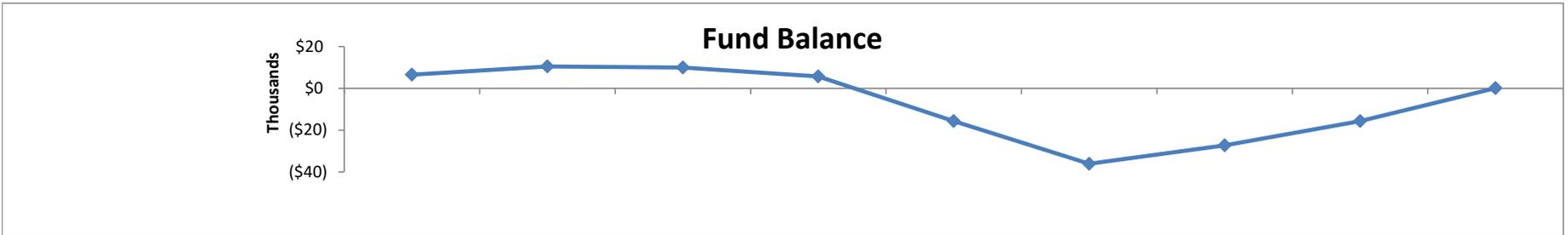
Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Administrative Services										
01-640-50-00-5016	SALARIES - SPECIAL CENSUS	16,740	-	-	-	-	-	-	-	-
01-640-50-00-5092	POLICE SPECIAL DETAIL WAGES	900	-	500	4,103	500	500	500	500	500
01-640-52-00-5214	FICA CONTRIBUTION - SPECIAL CENSUS	1,281	-	-	-	-	-	-	-	-
01-640-52-00-5230	UNEMPLOYMENT INSURANCE	6,402	16,317	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-640-52-00-5231	LIABILITY INSURANCE	294,582	298,408	316,374	312,440	343,684	364,305	386,163	409,333	433,893
01-640-52-00-5240	RETIREES - GROUP HEALTH INSURANCE	31,857	20,877	47,796	42,356	39,066	38,962	35,000	35,000	35,000
01-640-52-00-5241	RETIREES - DENTAL INSURANCE	554	86	449	1,314	423	333	-	-	-
01-640-52-00-5242	RETIREES - VISION INSURANCE	233	41	80	198	80	62	-	-	-
01-640-54-00-5418	PURCHASING SERVICES	54,535	42,953	50,465	53,750	59,664	64,187	65,349	66,207	71,330
01-640-54-00-5423	IDOR ADMINISTRATION FEE	51,945	45,372	44,689	46,220	47,047	47,998	48,869	49,759	50,669
01-640-54-00-5427	GC HOUSING RENTAL ASSISTANCE	1,034	6,555	7,800	8,148	9,843	10,827	11,910	13,101	14,411
01-640-54-00-5428	UTILITY TAX REBATE	14,375	3,305	14,375	14,375	14,375	14,375	-	-	-
01-640-54-00-5432	FACILITY MANAGEMENT SERVICES	1,072	53,471	57,425	57,425	64,443	65,510	68,686	74,158	75,521
01-640-54-00-5439	AMUSEMENT TAX REBATE	47,723	44,548	60,000	46,000	46,000	37,500	25,000	20,833	-
01-640-54-00-5449	KENCOM	119,698	106,287	126,109	105,858	154,350	145,928	161,021	175,423	193,465
01-640-54-00-5450	INFORMATION TECHNOLOGY SERVICES	203,809	203,631	255,000	240,033	392,681	382,500	225,000	225,000	225,000
01-640-54-00-5456	CORPORATE COUNSEL	99,701	134,248	115,000	85,000	110,000	110,000	110,000	110,000	110,000
01-640-54-00-5461	LITIGATION COUNSEL	188,411	78,469	120,000	60,000	110,000	110,000	110,000	110,000	110,000
01-640-54-00-5462	PROFESSIONAL SERVICES	-	21,042	38,670	38,670	8,250	8,250	8,250	8,250	8,250
01-640-54-00-5463	SPECIAL COUNSEL	9,511	55,901	25,000	50,000	25,000	25,000	25,000	25,000	25,000
01-640-54-00-5465	ENGINEERING SERVICES	379,663	385,933	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	96,010	101,403	96,000	104,000	105,000	-	-	-	-
01-640-54-00-5478	SPECIAL CENSUS	3,349	-	-	-	-	-	-	-	-
01-640-54-00-5481	HOTEL TAX REBATE	71,642	69,807	72,000	72,000	72,000	72,000	72,000	72,000	72,000
01-640-54-00-5486	ECONOMIC DEVELOPMENT	145,989	161,950	146,000	157,970	160,000	160,000	160,000	160,000	160,000
01-640-54-00-5491	CITY PROPERTY TAX REBATE	1,233	1,233	1,500	1,258	1,300	1,350	1,350	1,400	1,400
01-640-54-00-5492	SALES TAX REBATE	879,122	862,920	912,900	888,982	906,762	924,897	943,395	962,263	981,508
01-640-54-00-5493	BUSINESS DISTRICT REBATE	401,611	402,177	421,088	390,040	397,057	409,114	416,414	423,860	431,455
01-640-54-00-5494	ADMISSIONS TAX REBATE	130,766	148,133	140,000	146,143	145,000	145,000	145,000	145,000	145,000
01-640-54-00-5499	BAD DEBT	1,004	386	2,000	1,500	1,500	1,500	1,500	1,500	1,500
01-640-56-00-5625	REIMBURSABLE REPAIRS	14,929	2,809	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-640-70-00-7799	CONTINGENCY	-	-	-	-	80,000	50,000	50,000	50,000	50,000
01-640-99-00-9915	TRANSFER TO MOTOR FUEL TAX	268	-	-	-	-	-	-	-	-
01-640-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	-	569,725	250,000	235,663	260,000	185,436	100,000	100,000	178,400
01-640-99-00-9942	TRANSFER TO DEBT SERVICE	309,972	315,781	319,379	315,825	315,225	321,375	322,075	-	-
01-640-99-00-9952	TRANSFER TO SEWER	1,137,166	856,583	575,030	575,030	174,744	586,749	994,479	1,134,606	1,136,806

Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
01-640-99-00-9979	TRANSFER TO PARKS & RECREATION	1,308,583	1,274,699	1,410,988	1,410,988	1,309,284	1,715,430	1,795,476	1,851,460	1,918,499
01-640-99-00-9982	TRANSFER TO LIBRARY OPERATIONS	23,775	23,495	25,003	24,235	26,584	28,134	29,777	31,519	33,365
		6,072,995	6,332,095	6,096,620	5,933,074	5,824,862	6,472,222	6,757,214	6,701,172	6,907,972
	Expenditures	15,219,914	16,038,880	16,783,649	16,437,519	16,898,632	17,990,279	18,751,404	18,997,631	19,583,135
	Surplus(Deficit)	282,289	383,443	(314,411)	407,336	34,854	(685,039)	(1,140,377)	(1,092,118)	(1,380,586)
	Fund Balance	6,496,373	6,879,823	5,468,778	7,287,159	7,322,013	6,636,974	5,496,597	4,404,479	3,023,893
		<i>42.68%</i>	<i>42.89%</i>	<i>32.58%</i>	<i>44.33%</i>	<i>43.33%</i>	<i>36.89%</i>	<i>29.31%</i>	<i>23.18%</i>	<i>15.44%</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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Taxes	9,366	13,381	13,381	13,382	16,034	20,012	24,432	28,852	33,272
Total Revenue	9,366	13,381	13,381	13,382	16,034	20,012	24,432	28,852	33,272
Expenditures									
Contractual Services	17,552	9,453	30,977	18,189	37,326	40,482	15,646	17,258	17,439
Total Expenditures	17,552	9,453	30,977	18,189	37,326	40,482	15,646	17,258	17,439
Surplus (Deficit)	(8,186)	3,928	(17,596)	(4,807)	(21,292)	(20,470)	8,786	11,594	15,833
Ending Fund Balance	6,556	10,485	9,954	5,678	(15,614)	(36,084)	(27,298)	(15,704)	129
	<i>37.35%</i>	<i>110.92%</i>	<i>32.13%</i>	<i>31.22%</i>	<i>-41.83%</i>	<i>-89.14%</i>	<i>-174.47%</i>	<i>-91.00%</i>	<i>0.74%</i>

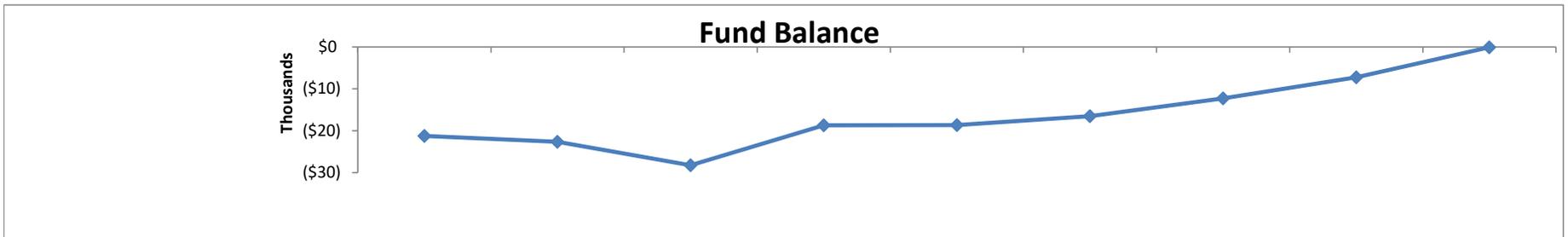


Account Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>Fox Hill SSA - 11</u>										
11-000-40-00-4000	PROPERTY TAXES	9,366	13,381	13,381	13,382	16,034	20,012	24,432	28,852	33,272
	Revenue	9,366	13,381	13,381	13,382	16,034	20,012	24,432	28,852	33,272
11-111-54-00-5462	PROFESSIONAL SERVICES	2,138	2,835	2,977	3,275	3,126	3,282	3,446	3,618	3,799
11-111-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	15,414	6,618	28,000	14,914	34,200	37,200	12,200	13,640	13,640
	Expenditures	17,552	9,453	30,977	18,189	37,326	40,482	15,646	17,258	17,439
	Surplus(Deficit)	(8,186)	3,928	(17,596)	(4,807)	(21,292)	(20,470)	8,786	11,594	15,833
	Fund Balance	6,556	10,485	9,954	5,678	(15,614)	(36,084)	(27,298)	(15,704)	129
		37.35%	110.92%	32.13%	31.22%	-41.83%	-89.14%	-174.47%	-91.00%	0.74%

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Taxes	13,480	15,639	18,140	18,140	20,363	22,586	24,926	27,266	29,606
Total Revenue	13,480	15,639	18,140	18,140	20,363	22,586	24,926	27,266	29,606
Expenditures									
Contractual Services	18,957	17,013	13,977	14,181	20,326	20,482	20,646	22,258	22,439
Total Expenditures	18,957	17,013	13,977	14,181	20,326	20,482	20,646	22,258	22,439
Surplus (Deficit)	(5,477)	(1,374)	4,163	3,959	37	2,104	4,280	5,008	7,167
Ending Fund Balance	(21,251)	(22,626)	(28,236)	(18,667)	(18,630)	(16,526)	(12,246)	(7,238)	(71)
	<i>-112.10%</i>	<i>-132.99%</i>	<i>-202.02%</i>	<i>-131.63%</i>	<i>-91.66%</i>	<i>-80.69%</i>	<i>-59.31%</i>	<i>-32.52%</i>	<i>-0.32%</i>

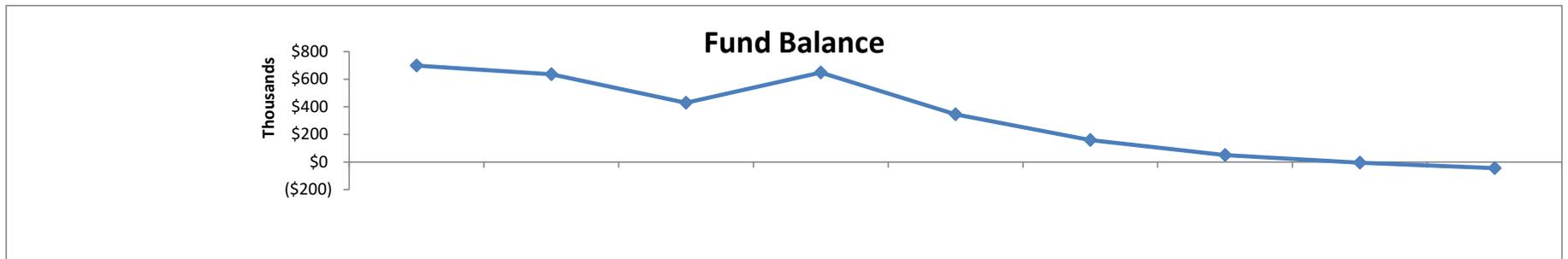


Account Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>Sunflower SSA - 12</u>										
12-000-40-00-4000	PROPERTY TAXES	13,480	15,639	18,140	18,140	20,363	22,586	24,926	27,266	29,606
	Revenue	13,480	15,639	18,140	18,140	20,363	22,586	24,926	27,266	29,606
12-112-54-00-5416	POND MAINTENANCE	5,095	1,525	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	2,977	3,181	3,126	3,282	3,446	3,618	3,799
12-112-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	11,724	12,653	6,000	6,000	12,200	12,200	12,200	13,640	13,640
	Expenditures	18,957	17,013	13,977	14,181	20,326	20,482	20,646	22,258	22,439
	Surplus(Deficit)	(5,477)	(1,374)	4,163	3,959	37	2,104	4,280	5,008	7,167
	Fund Balance	(21,251)	(22,626)	(28,236)	(18,667)	(18,630)	(16,526)	(12,246)	(7,238)	(71)
		<i>-112.10%</i>	<i>-132.99%</i>	<i>-202.02%</i>	<i>-131.63%</i>	<i>-91.66%</i>	<i>-80.69%</i>	<i>-59.31%</i>	<i>-32.52%</i>	<i>-0.32%</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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Intergovernmental	495,510	530,471	525,084	691,862	809,598	901,959	918,378	935,126	952,208
Investment Earnings	8,475	15,511	9,820	10,250	4,263	1,969	747	-	-
Reimbursements	-	100	-	26,717	-	-	-	-	-
Other Financing Sources	268	-	-	-	-	-	-	-	-
Total Revenue	504,253	546,082	534,904	728,829	813,861	903,928	919,125	935,126	952,208
Expenditures									
Contractual Services	98,120	95,684	-	-	-	-	-	-	-
Supplies	126,075	84,453	97,930	97,930	175,000	175,000	175,000	175,000	175,000
Capital Outlay	373,787	429,058	718,788	617,357	942,462	914,788	853,045	816,000	816,000
Total Expenditures	597,982	609,195	816,718	715,287	1,117,462	1,089,788	1,028,045	991,000	991,000
Surplus (Deficit)	(93,729)	(63,113)	(281,814)	13,542	(303,601)	(185,860)	(108,920)	(55,874)	(38,792)
Ending Fund Balance	698,493	635,382	428,536	648,924	345,323	159,463	50,543	(5,331)	(44,123)

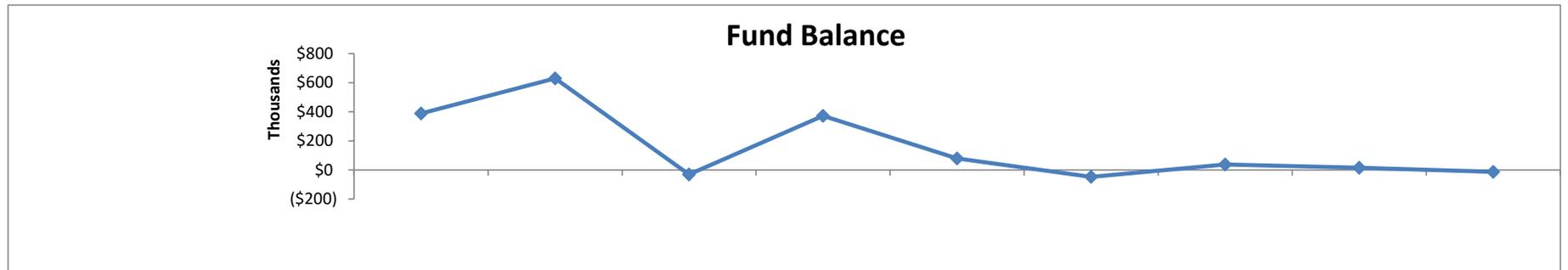


Account Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>Motor Fuel Tax - 15</u>										
15-000-41-00-4112	MOTOR FUEL TAX	454,449	482,866	484,084	680,037	793,598	820,959	837,378	854,126	871,208
15-000-41-00-4113	MFT HIGH GROWTH	41,061	47,605	41,000	11,825	11,000	11,000	11,000	11,000	11,000
15-000-41-00-4115	REBUILD ILLINOIS	-	-	-	-	5,000	70,000	70,000	70,000	70,000
15-000-45-00-4500	INVESTMENT EARNINGS	8,475	15,511	9,820	10,250	4,263	1,969	747	-	-
15-000-46-00-4690	REIMB - MISCELLANEOUS	-	100	-	26,717	-	-	-	-	-
15-000-49-00-4901	TRANSFER FROM GENERAL	268	-	-	-	-	-	-	-	-
	Revenue	504,253	546,082	534,904	728,829	813,861	903,928	919,125	935,126	952,208
15-155-54-00-5438	SALT STORAGE	7,750	-	-	-	-	-	-	-	-
15-155-54-00-5482	STREET LIGHTING	90,370	95,684	-	-	-	-	-	-	-
15-155-56-00-5618	SALT	84,015	84,453	97,930	97,930	175,000	175,000	175,000	175,000	175,000
15-155-56-00-5619	SIGNS	9,171	-	-	-	-	-	-	-	-
15-155-56-00-5632	ASPHALT PATCHING	21,653	-	-	-	-	-	-	-	-
15-155-56-00-5642	STREET LIGHTING SUPPLIES	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	355,271	620,000	543,569	781,674	754,000	754,000	754,000	754,000
15-155-60-00-6028	PAVEMENT STRIPING PROGRAM	-	-	-	-	62,000	62,000	62,000	62,000	62,000
15-155-60-00-6079	ROUTE 47 EXPANSION	73,787	73,787	73,788	73,788	73,788	73,788	37,045	-	-
	Expenditures	597,982	609,195	816,718	715,287	1,117,462	1,089,788	1,028,045	991,000	991,000
	Surplus(Deficit)	(93,729)	(63,113)	(281,814)	13,542	(303,601)	(185,860)	(108,920)	(55,874)	(38,792)
	Fund Balance	698,493	635,382	428,536	648,924	345,323	159,463	50,543	(5,331)	(44,123)

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Intergovernmental	206,028	32,878	-	-	-	-	-	-	-
Licenses & Permits	448,616	300,743	152,180	151,000	141,000	141,000	141,000	141,000	141,000
Charges for Service	731,535	752,262	746,500	772,000	780,000	785,000	790,000	795,000	800,000
Investment Earnings	21,033	34,012	7,500	63,351	1,098	-	712	379	-
Reimbursements	373,768	1,169,174	3,013,849	319,086	151,572	2,964,928	-	-	171,600
Miscellaneous	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000
Other Financing Sources	1,018,308	569,725	250,000	235,663	260,000	185,436	100,000	100,000	178,400
Total Revenue	2,799,288	2,858,794	4,172,029	1,541,100	1,335,670	4,078,364	1,033,712	1,038,379	1,293,000
Expenditures									
Contractual Services	339,391	135,926	334,795	229,795	260,964	197,503	204,435	211,783	219,571
Supplies	18,945	56,337	82,000	58,427	127,000	127,000	127,000	127,000	127,000
Capital Outlay	2,846,631	1,923,491	3,907,339	1,048,776	779,950	3,425,476	158,000	269,467	519,467
Debt Service	403,588	407,563	322,188	322,188	321,338	315,338	319,338	313,038	316,738
Other Financing Uses	157,366	94,947	152,086	139,906	138,895	139,558	139,209	139,627	139,034
Total Expenditures	3,765,921	2,618,264	4,798,408	1,799,092	1,628,147	4,204,875	947,982	1,060,915	1,321,810
Surplus (Deficit)	(966,633)	240,530	(626,379)	(257,992)	(292,477)	(126,511)	85,730	(22,536)	(28,810)
Ending Fund Balance	388,897	629,429	(30,817)	371,437	78,960	(47,551)	38,179	15,643	(13,167)



Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
City-Wide Capital - 23										
23-000-41-00-4161	FEDERAL GRANTS - ITEP DOWNTOWN	540	-	-	-	-	-	-	-	-
23-000-41-00-4169	FEDERAL GRANTS -MILL STREET LAFO	(1,306)	-	-	-	-	-	-	-	-
23-000-41-00-4178	FEDERAL GRANTS - ITEP KENNEDY RD TRAIL	223,344	-	-	-	-	-	-	-	-
23-000-41-00-4188	STATE GRANTS - EDP WRIGLEY (RTE 47)	(16,550)	32,878	-	-	-	-	-	-	-
23-000-42-00-4210	BUILDING PERMITS	139,758	1,499	-	-	-	-	-	-	-
23-000-42-00-4214	DEVELOPMENT FEES - CW CAPITAL	6,929	5,512	5,000	6,000	6,000	6,000	6,000	6,000	6,000
23-000-42-00-4216	BUILD PROGRAM PERMITS	95,804	1,815	-	-	-	-	-	-	-
23-000-42-00-4218	DEVELOPMENT FEES - MUNICIPAL BLDG	92,125	29,917	47,180	35,000	35,000	35,000	35,000	35,000	35,000
23-000-42-00-4222	ROAD CONTRIBUTION FEE	114,000	262,000	100,000	110,000	100,000	100,000	100,000	100,000	100,000
23-000-44-00-4440	ROAD INFRASTRUCTURE FEE	731,535	752,262	746,500	772,000	780,000	785,000	790,000	795,000	800,000
23-000-45-00-4500	INVESTMENT EARNINGS	10,271	34,012	7,500	13,000	1,098	-	712	379	-
23-000-45-00-4550	GAIN ON INVESTMENT	10,762	-	-	50,351	-	-	-	-	-
23-000-46-00-4607	REIMB - BLACKBERRY WOODS	7,797	4,125	7,549	7,549	10,973	-	-	-	-
23-000-46-00-4608	REIMB - KENNEDY ROAD IMPROVEMENTS	160,000	-	-	-	-	-	-	-	-
23-000-46-00-4612	REIMB - MILL ROAD IMPROVEMENTS	-	195,781	2,926,300	19,306	-	2,926,330	-	-	-
23-000-46-00-4618	REIMB - BRISTOL BAY ANNEX	-	-	-	-	-	-	-	-	171,600
23-000-46-00-4621	REIMB - FOUNTAIN VILLAGE	19,346	99,284	-	82,231	38,599	38,598	-	-	-
23-000-46-00-4624	REIMB - WHISPERING MEADOWS	2,762	797,238	-	-	-	-	-	-	-
23-000-46-00-4636	REIMB - RAINTREE VILLAGE	-	-	-	210,000	70,000	-	-	-	-
23-000-46-00-4660	REIMB - PUSH FOR THE PATH	182,033	-	-	-	26,523	-	-	-	-
23-000-46-00-4690	REIMB - MISCELLANEOUS	1,830	72,746	80,000	-	5,477	-	-	-	-
23-000-48-00-4845	DONATIONS	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000
23-000-49-00-4923	TRANSFER FROM GENERAL	-	569,725	250,000	235,663	260,000	185,436	100,000	100,000	178,400
23-000-49-00-4951	TRANSFER FROM WATER	1,018,308	-	-	-	-	-	-	-	-
	Revenue	2,799,288	2,858,794	4,172,029	1,541,100	1,335,670	4,078,364	1,033,712	1,038,379	1,293,000
City-Wide - Building & Grounds Expenditures										
23-216-54-00-5405	BUILD PROGRAM	9,956	-	-	-	-	-	-	-	-
23-216-54-00-5446	PROPERTY & BLDG MAINT SERVICES	193,257	71,157	225,000	120,000	135,000	75,000	75,000	75,000	75,000
23-216-56-00-5626	HANGING BASKETS	-	1,496	2,000	427	2,000	2,000	2,000	2,000	2,000
23-216-56-00-5656	PROPERTY & BLDG MAINT SUPPLIES	17,997	36,642	25,000	18,000	25,000	25,000	25,000	25,000	25,000
23-216-60-00-6003	MATERIALS STORAGE BUILDING	-	-	250,000	235,663	-	-	-	-	-
23-216-60-00-6013	BEECHER CENTER	-	320,386	-	-	-	-	-	-	-
23-216-60-00-6020	BUILDINGS & STRUCTURES	-	-	41,250	-	-	-	-	-	-
23-216-99-00-9901	TRANSFER TO GENERAL	92,125	29,917	47,180	35,000	35,000	35,000	35,000	35,000	35,000
		313,335	459,598	590,430	409,090	197,000	137,000	137,000	137,000	137,000

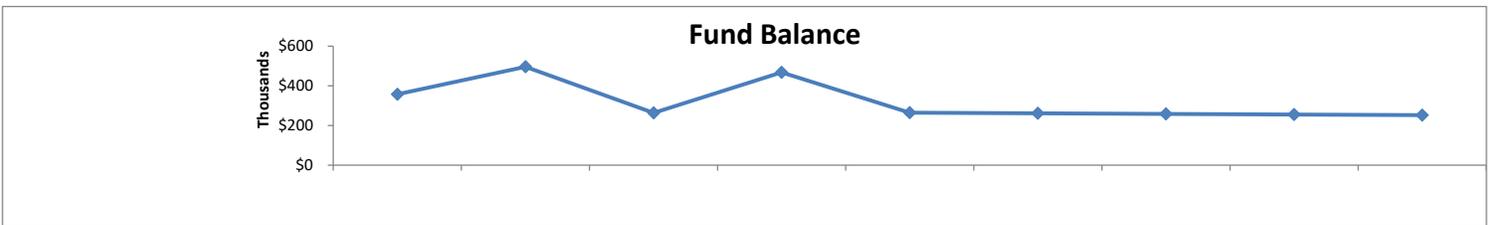
Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
City-Wide Capital Expenditures										
23-230-54-00-5405	BUILD PROGRAM	85,848	1,815	-	-	-	-	-	-	-
23-230-54-00-5462	PROFESSIONAL SERVICES	5,318	2,360	5,000	5,000	5,000	5,000	5,000	5,000	5,000
23-230-54-00-5465	ENGINEERING SERVICES	35,063	58,195	-	-	10,000	-	-	-	-
23-230-54-00-5482	STREET LIGHTING	-	-	102,820	102,820	108,989	115,528	122,460	129,808	137,596
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	1,420	685	1,500	1,500	1,500	1,500	1,500	1,500	1,500
23-230-56-00-5619	SIGNS	-	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000
23-230-56-00-5632	ASPHALT PATCHING	-	-	35,000	20,000	35,000	35,000	35,000	35,000	35,000
23-230-56-00-5637	SIDEWALK CONSTRUCTION SUPPLIES	948	18,199	5,000	5,000	5,000	5,000	5,000	5,000	5,000
23-230-56-00-5642	STREET LIGHTING & OTHER SUPPLIES	-	-	-	-	45,000	45,000	45,000	45,000	45,000
23-230-60-00-6009	WRIGLEY (RTE 47) EXPANSION	-	32,878	-	-	-	-	-	-	-
23-230-60-00-6012	MILL ROAD IMPROVEMENTS	-	195,781	3,105,000	200,000	-	3,175,000	-	-	-
23-230-60-00-6014	BLACKBERRY WOODS	7,797	4,125	7,549	7,549	10,973	-	-	-	-
23-230-60-00-6016	US 34 (CENTER / ELDAMAIN RD) PROJECT	19,500	127,534	110,226	100,000	110,000	-	-	-	-
23-230-60-00-6019	BRISTOL BAY ACCESS ROAD	40,754	-	-	-	-	-	-	-	-
23-230-60-00-6021	PAVILLION ROAD STREAMBANK STABILIZATION	-	260	137,500	-	-	-	-	-	-
23-230-60-00-6023	FOUNTAIN VILLAGE SUBDIVISION	19,346	99,284	-	82,231	38,599	38,598	-	-	-
23-230-60-00-6025	ROAD TO BETTER ROADS PROGRAM	761,759	69,633	80,000	98,000	312,500	96,000	96,000	96,000	96,000
23-230-60-00-6034	WHISPERING MEADOWS SUBDIVISION	2,762	974,071	22,500	8,000	-	-	-	-	-
23-230-60-00-6036	RAINTREE VILLAGE IMPROVEMENTS	-	-	-	210,000	70,000	-	-	-	-
23-230-60-00-6041	SIDEWALK REPLACEMENT PROGRAM	-	-	-	-	125,000	62,000	62,000	62,000	62,000
23-230-60-00-6048	DOWNTOWN STREETScape IMPROVEMENT	675	-	-	-	-	-	-	-	-
23-230-60-00-6058	ROUTE 71 (RTE 47 / RTE 126) PROJECT	-	8,351	30,333	30,333	53,878	53,878	-	-	-
23-230-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	78,682	84,854	90,981	77,000	27,000	-	-	-	-
23-230-60-00-6063	ROUTE 47 (RTE 30 / WATER PARK WAY)	-	-	-	-	-	-	-	111,467	111,467
23-230-60-00-6073	GAME FARM ROAD PROJECT	328,913	-	-	-	-	-	-	-	-
23-230-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	561,550	-	-	-	-	-	-	-	-
23-230-60-00-6084	CENTER & COUNTRYSIDE IMPROVEMENTS	227,760	-	-	-	-	-	-	-	-
23-230-60-00-6086	KENNEDY ROAD IMPROVEMENTS	391,763	404	-	-	-	-	-	-	-
23-230-60-00-6094	KENNEDY ROAD BIKE TRAIL	405,370	5,930	32,000	-	32,000	-	-	-	-
23-230-60-00-6098	BRISTOL BAY SUBDIVISION	-	-	-	-	-	-	-	-	250,000
2014A Bond										
23-230-78-00-8000	PRINCIPAL PAYMENT	190,000	190,000	195,000	195,000	200,000	200,000	210,000	210,000	220,000
23-230-78-00-8050	INTEREST PAYMENT	138,588	132,888	127,188	127,188	121,338	115,338	109,338	103,038	96,738

Account Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Kendall County Loan - River Road Bridge										
23-230-97-00-8000	PRINCIPAL PAYMENT	75,000	84,675	-	-	-	-	-	-	-
23-230-99-00-9951	TRANSFER TO WATER	<u>65,241</u>	<u>65,030</u>	<u>104,906</u>	<u>104,906</u>	<u>103,895</u>	<u>104,558</u>	<u>104,209</u>	<u>104,627</u>	<u>104,034</u>
		3,452,586	2,158,666	4,207,978	1,390,002	1,431,147	4,067,875	810,982	923,915	1,184,810
	Expenditures	3,765,921	2,618,264	4,798,408	1,799,092	1,628,147	4,204,875	947,982	1,060,915	1,321,810
	Surplus(Deficit)	(966,633)	240,530	(626,379)	(257,992)	(292,477)	(126,511)	85,730	(22,536)	(28,810)
	Fund Balance	388,897	629,429	(30,817)	371,437	78,960	(47,551)	38,179	15,643	(13,167)

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Licenses & Permits	229,575	243,142	109,500	361,911	109,500	109,500	109,500	109,500	109,500
Fines & Forfeits	8,730	8,640	8,650	8,325	8,800	8,800	8,800	8,800	8,800
Charges for Service	201,102	232,472	86,368	91,530	269,059	286,131	433,814	284,156	283,855
Investment Earnings	596	862	850	2,199	1,000	1,000	1,000	1,000	1,000
Reimbursements	-	-	-	33,536	59,464	50,000	-	-	-
Miscellaneous	1,975	511	2,000	-	1,000	1,000	1,000	1,000	1,000
Other Financing Sources	-	6,068	-	552,161	-	-	-	-	-
Total Revenue	441,978	491,695	207,368	1,049,662	448,823	456,431	554,114	404,456	404,155
Police Capital Expenditures									
Contractual Services	18,485	5,013	8,750	8,750	8,750	8,750	8,750	8,750	8,750
Capital Outlay	182,317	150,707	69,000	64,000	130,000	130,000	195,000	130,000	130,000
Sub-Total Expenditures	200,802	155,720	77,750	72,750	138,750	138,750	203,750	138,750	138,750
General Government Capital Expenditures									
Supplies	-	18,162	60,336	65,283	5,664	14,535	83,218	12,560	12,259
Capital Outlay	-	44,985	-	-	-	-	-	-	-
Sub-Total Expenditures	-	63,147	60,336	65,283	5,664	14,535	83,218	12,560	12,259
Public Works Capital Expenditures									
Contractual Services	34,464	3,504	750	750	750	750	750	750	750
Supplies	-	-	2,000	-	1,000	1,000	1,000	1,000	1,000
Capital Outlay	20,821	41,932	208,000	208,000	230,000	126,000	140,000	126,000	126,000
Debt Service	70,815	72,778	75,524	66,677	69,396	69,396	69,396	69,396	69,396
Other Financing Uses	-	-	-	531,617	-	-	-	-	-
Sub-Total Expenditures	126,100	118,214	286,274	807,044	301,146	197,146	211,146	197,146	197,146
Parks & Rec Capital Expenditures									
Contractual Services	850	-	5,000	5,000	1,600	1,600	1,600	1,600	1,600
Capital Outlay	25,167	13,539	140,000	108,898	202,460	105,400	55,400	55,400	55,400
Debt Service	2,219	2,280	2,366	2,089	2,174	2,174	2,174	2,174	2,174
Other Financing Uses	-	-	-	16,656	-	-	-	-	-
Sub-Total Expenditures	28,236	15,819	147,366	132,643	206,234	109,174	59,174	59,174	59,174
Total Expenditures	355,138	352,900	571,726	1,077,720	651,794	459,605	557,288	407,630	407,329
Surplus (Deficit)	86,840	138,795	(364,358)	(28,058)	(202,971)	(3,174)	(3,174)	(3,174)	(3,174)
<i>Police Capital Fund Balance</i>	-	-	-	56,106	-	-	-	-	-
<i>General Government Fund Balance</i>	-	-	-	450	450	450	450	450	450
<i>Public Works Capital Fund Balance</i>	37,930	91,907	6,435	81,095	-	-	-	-	-
<i>Parks & Rec Capital Fund Balance</i>	319,316	404,135	257,366	330,333	264,563	261,389	258,215	255,041	251,867
Ending Fund Balance	357,246	496,042	263,801	467,984	265,013	261,839	258,665	255,491	252,317



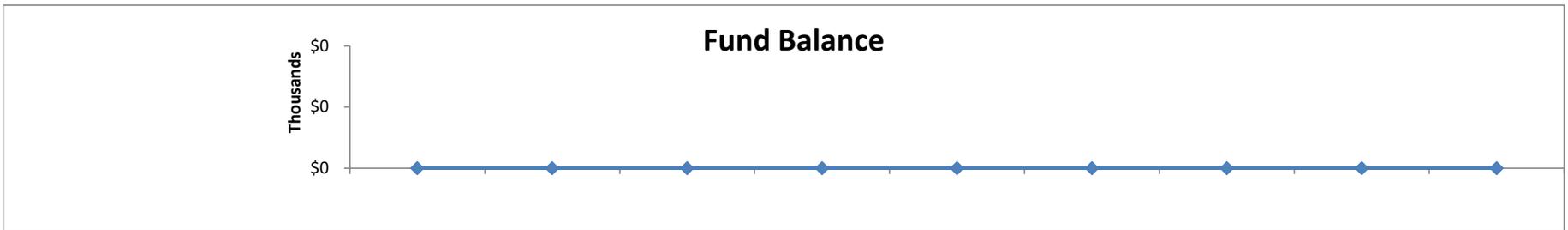
Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Vehicle & Equipment - 25										
25-000-42-00-4215	DEVELOPMENT FEES - POLICE CAPITAL	51,511	63,225	30,000	92,500	30,000	30,000	30,000	30,000	30,000
25-000-42-00-4216	BUILD PROGRAM PERMITS	44,935	2,720	-	-	-	-	-	-	-
25-000-42-00-4217	WEATHER WARNING SIREN FEES	224	217	-	1,411	-	-	-	-	-
25-000-42-00-4218	ENGINEERING CAPITAL FEE	11,000	19,550	10,000	12,000	10,000	10,000	10,000	10,000	10,000
25-000-42-00-4219	DEVELOPMENT FEES - PW CAPITAL	116,205	147,655	64,500	250,000	64,500	64,500	64,500	64,500	64,500
25-000-42-00-4220	DEVELOPMENT FEES - PARK CAPITAL	5,700	9,775	5,000	6,000	5,000	5,000	5,000	5,000	5,000
25-000-43-00-4315	DUI FINES	8,130	7,994	8,000	7,500	8,000	8,000	8,000	8,000	8,000
25-000-43-00-4316	ELECTRONIC CITATION FEES	600	646	650	825	800	800	800	800	800
25-000-44-00-4418	MOWING INCOME	894	2,167	2,000	2,215	2,000	2,000	2,000	2,000	2,000
25-000-44-00-4419	COMMUNITY DEVELOPMENT CHARGEBACK	-	44,985	-	-	-	-	-	-	-
25-000-44-00-4420	POLICE CHARGEBACK	130,208	77,158	24,032	24,032	43,844	99,950	164,950	99,950	99,950
25-000-44-00-4421	PUBLIC WORKS CHARGEBACK	-	-	-	-	142,551	119,646	133,646	119,646	119,646
25-000-44-00-4427	PARKS & RECREATION CHARGEBACK	70,000	90,000	-	-	75,000	50,000	50,000	50,000	50,000
25-000-44-00-4428	COMPUTER REPLACEMENT CHARGEBACK	-	18,162	60,336	65,283	5,664	14,535	83,218	12,560	12,259
25-000-45-00-4522	INVESTMENT EARNINGS - PARK CAPITAL	350	862	850	1,050	1,000	1,000	1,000	1,000	1,000
25-000-45-00-4550	GAIN ON INVESTMENT	246	-	-	1,149	-	-	-	-	-
25-000-46-00-4692	MISCELLANEOUS REIMB - PARK CAPITAL	-	-	-	33,536	59,464	50,000	-	-	-
25-000-48-00-4852	MISCELLANEOUS INCOME - POLICE CAPITAL	214	412	-	-	-	-	-	-	-
25-000-48-00-4854	MISCELLANEOUS INCOME - PW CAPITAL	1,761	99	2,000	-	1,000	1,000	1,000	1,000	1,000
25-000-48-00-4855	MISCELLANEOUS INCOME - PARK CAPITAL	-	-	-	-	-	-	-	-	-
25-000-49-00-4906	LOAN ISSUANCE	-	-	-	548,273	-	-	-	-	-
25-000-49-00-4910	SALE OF CAPITAL ASSETS - GEN GOV	-	-	-	450	-	-	-	-	-
25-000-49-00-4920	SALE OF CAPITAL ASSETS - POLICE CAPITAL	-	6,068	-	2,588	-	-	-	-	-
25-000-49-00-4921	SALE OF CAPITAL ASSETS - PW CAPITAL	-	-	-	400	-	-	-	-	-
25-000-49-00-4922	SALE OF CAPITAL ASSETS - PARK CAPITAL	-	-	-	450	-	-	-	-	-
	Revenue	441,978	491,695	207,368	1,049,662	448,823	456,431	554,114	404,456	404,155
Police Capital										
25-205-54-00-5405	BUILD PROGRAM	9,915	-	-	-	-	-	-	-	-
25-205-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	8,570	5,013	8,750	8,750	8,750	8,750	8,750	8,750	8,750
25-205-60-00-6060	EQUIPMENT	28,278	-	5,000	-	-	-	-	-	-
25-205-60-00-6070	VEHICLES	154,039	150,707	64,000	64,000	130,000	130,000	195,000	130,000	130,000
		200,802	155,720	77,750	72,750	138,750	138,750	203,750	138,750	138,750
General Government Capital										
25-212-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	18,162	60,336	65,283	5,664	14,535	83,218	12,560	12,259
25-212-60-00-6070	VEHICLES	-	44,985	-	-	-	-	-	-	-
		-	63,147	60,336	65,283	5,664	14,535	83,218	12,560	12,259

Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Public Works Capital										
25-215-54-00-5405	BUILD PROGRAM	34,170	2,720	-	-	-	-	-	-	-
25-215-54-00-5448	FILING FEES	294	784	750	750	750	750	750	750	750
25-215-56-00-5620	OPERATING SUPPLIES	-	-	2,000	-	1,000	1,000	1,000	1,000	1,000
25-215-60-00-6060	EQUIPMENT	-	8,435	7,000	7,000	130,000	6,000	20,000	6,000	6,000
25-215-60-00-6070	VEHICLES	20,821	33,497	201,000	201,000	100,000	120,000	120,000	120,000	120,000
185 Wolf Street Building										
25-215-92-00-8000	PRINCIPAL PAYMENT	43,303	43,922	44,429	42,853	51,612	53,527	53,527	55,514	57,544
25-215-92-00-8050	INTEREST PAYMENT	27,512	28,856	31,095	23,824	17,784	15,869	15,869	13,882	11,852
25-215-99-00-9960	PAYMENT TO ESCROW AGENT	-	-	-	531,617	-	-	-	-	-
		126,100	118,214	286,274	807,044	301,146	197,146	211,146	197,146	197,146
Parks & Recreation Capital										
25-225-54-00-5405	BUILD PROGRAM	850	-	-	-	-	-	-	-	-
25-225-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	-	-	5,000	5,000	1,600	1,600	1,600	1,600	1,600
25-225-60-00-6010	PARK IMPROVEMENTS	-	-	-	33,536	59,464	50,000	-	-	-
25-225-60-00-6013	BEECHER CENTER PARK	-	-	-	-	50,000	-	-	-	-
25-225-60-00-6020	BUILDING & STRUCTURES	-	-	20,000	7,404	12,596	-	-	-	-
25-225-60-00-6060	EQUIPMENT	5,264	13,539	50,000	-	10,400	5,400	5,400	5,400	5,400
25-225-60-00-6070	VEHICLES	19,903	-	70,000	67,958	70,000	50,000	50,000	50,000	50,000
185 Wolf Street Building										
25-225-92-00-8000	PRINCIPAL PAYMENT	1,357	1,376	1,392	1,343	1,617	1,677	1,677	1,739	1,803
25-225-92-00-8050	INTEREST PAYMENT	862	904	974	746	557	497	497	435	371
25-225-99-00-9960	PAYMENT TO ESCROW AGENT	-	-	-	16,656	-	-	-	-	-
		28,236	15,819	147,366	132,643	206,234	109,174	59,174	59,174	59,174
	Expenditures	355,138	352,900	571,726	1,077,720	651,794	459,605	557,288	407,630	407,329
	Surplus(Deficit)	86,840	138,795	(364,358)	(28,058)	(202,971)	(3,174)	(3,174)	(3,174)	(3,174)
	Fund Balance - Police Capital	-	-	-	56,106	-	-	-	-	-
	Fund Balance - General Government	-	-	-	450	450	450	450	450	450
	Fund Balance - Public Works Capital	37,930	91,907	6,435	81,095	-	-	-	-	-
	Fund Balance - Parks & Rec Capital	319,316	404,135	257,366	330,333	264,563	261,389	258,215	255,041	251,867
	Fund Balance	357,246	496,042	263,801	467,984	265,013	261,839	258,665	255,491	252,317

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Licenses & Permits	11,303	8,944	4,646	8,200	8,000	8,000	8,000	-	-
Other Financing Sources	309,972	315,781	319,379	315,825	315,225	321,375	322,075	-	-
Total Revenue	321,275	324,725	324,025	324,025	323,225	329,375	330,075	-	-
Expenditures									
Contractual Services	1,525	475	475	475	475	475	475	-	-
Debt Service	319,750	324,250	323,550	323,550	322,750	328,900	329,600	-	-
Total Expenditures	321,275	324,725	324,025	324,025	323,225	329,375	330,075	-	-
Surplus (Deficit)	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-

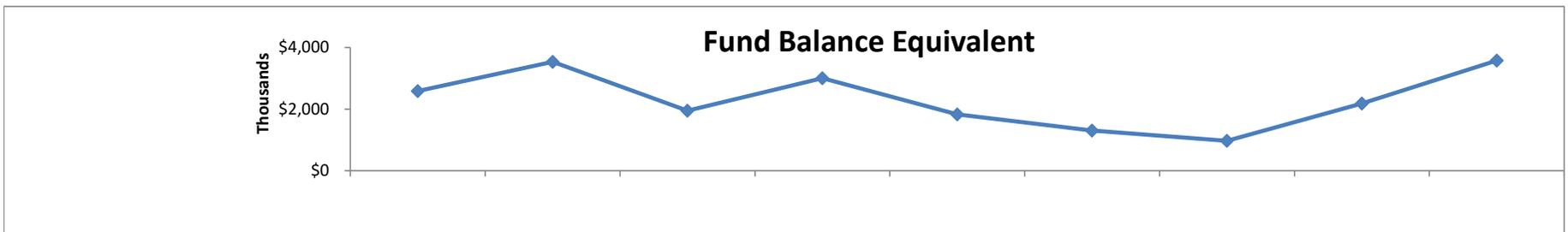


Account Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>Debt Service - 42</u>										
42-000-42-00-4208	RECAPTURE FEES - WATER & SEWER	10,253	8,944	4,646	8,200	8,000	8,000	8,000	-	-
42-000-42-00-4216	BUILD PROGRAM PERMITS	1,050	-	-	-	-	-	-	-	-
42-000-49-00-4901	TRANSFER FROM GENERAL	309,972	315,781	319,379	315,825	315,225	321,375	322,075	-	-
	Revenue	321,275	324,725	324,025	324,025	323,225	329,375	330,075	-	-
42-420-54-00-5405	BUILD PROGRAM	1,050	-	-	-	-	-	-	-	-
42-420-54-00-5498	PAYING AGENT FEES	475	475	475	475	475	475	475	-	-
2014B Refunding Bond										
42-420-79-00-8000	PRINCIPAL PAYMENT	275,000	285,000	290,000	290,000	295,000	310,000	320,000	-	-
42-420-79-00-8050	INTEREST PAYMENT	44,750	39,250	33,550	33,550	27,750	18,900	9,600	-	-
	Expenditures	321,275	324,725	324,025	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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Licenses & Permits	165,755	27,465	-	-	-	-	-	-	-
Charges for Service	4,489,995	4,529,887	4,401,300	4,337,650	4,350,250	4,518,263	4,694,427	4,879,148	5,072,855
Investment Earnings	11,727	19,100	23,851	31,193	22,557	16,125	14,255	32,108	52,693
Reimbursements	388	15,659	-	3,000	-	-	-	-	-
Miscellaneous	61,221	62,943	95,999	97,881	100,260	101,000	102,457	104,129	105,845
Other Financing Sources	139,116	142,707	178,781	179,681	179,020	180,233	177,859	178,752	173,559
Total Revenue	4,868,202	4,797,761	4,699,931	4,649,405	4,652,087	4,815,621	4,988,998	5,194,137	5,404,952
Expenses									
Salaries	412,773	392,273	519,935	418,000	509,530	513,256	527,394	541,956	556,955
Benefits	246,029	202,514	263,064	212,184	241,168	254,232	270,127	286,918	303,453
Contractual Services	872,119	805,723	813,799	871,820	1,078,983	988,055	969,150	984,724	1,000,941
Supplies	327,921	332,310	393,281	370,300	359,273	363,342	373,949	385,087	396,782
Capital Outlay	889,684	583,333	1,428,146	945,470	1,333,243	1,399,243	1,532,905	1,070,000	1,048,000
Debt Service	1,343,250	1,532,844	2,361,500	2,361,500	2,305,935	1,815,830	1,654,108	714,373	702,673
Other Financing Uses	1,018,308	-	-	-	-	-	-	-	-
Total Expenses	5,110,084	3,848,997	5,779,725	5,179,274	5,828,132	5,333,958	5,327,633	3,983,058	4,008,804
Surplus (Deficit)	(241,882)	948,764	(1,079,794)	(529,869)	(1,176,045)	(518,337)	(338,635)	1,211,079	1,396,148
Ending Fund Balance Equivalent	2,584,259	3,533,027	1,952,155	3,003,158	1,827,113	1,308,776	970,141	2,181,220	3,577,368
	50.57%	91.79%	33.78%	57.98%	31.35%	24.54%	18.21%	54.76%	89.24%



Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Water - 51</u>										
51-000-42-00-4216	BUILD PROGRAM PERMITS	165,755	27,465	-	-	-	-	-	-	-
51-000-44-00-4424	WATER SALES	3,094,564	3,117,978	3,228,300	2,980,000	3,129,000	3,285,450	3,449,723	3,622,209	3,803,319
51-000-44-00-4425	BULK WATER SALES	4,250	550	5,000	12,650	5,000	5,000	5,000	5,000	5,000
51-000-44-00-4426	LATE PENALTIES - WATER	116,805	111,720	110,000	125,000	131,250	137,813	144,704	151,939	159,536
51-000-44-00-4430	WATER METER SALES	127,345	157,475	60,000	125,000	60,000	60,000	60,000	60,000	60,000
51-000-44-00-4440	WATER INFRASTRUCTURE FEE	749,613	775,984	768,000	795,000	795,000	800,000	805,000	810,000	815,000
51-000-44-00-4450	WATER CONNECTION FEES	397,418	366,180	230,000	300,000	230,000	230,000	230,000	230,000	230,000
51-000-45-00-4500	INVESTMENT EARNINGS	10,296	19,100	23,851	24,500	22,557	16,125	14,255	32,108	52,693
51-000-45-00-4550	GAIN ON INVESTMENT	1,431	-	-	6,693	-	-	-	-	-
51-000-46-00-4690	REIMB - MISCELLANEOUS	388	15,659	-	3,000	-	-	-	-	-
51-000-48-00-4820	RENTAL INCOME	61,082	61,798	95,749	97,500	100,010	100,750	102,207	103,879	105,595
51-000-48-00-4850	MISCELLANEOUS INCOME	139	1,145	250	381	250	250	250	250	250
51-000-49-00-4910	SALE OF CAPITAL ASSETS	-	-	-	900	-	-	-	-	-
51-000-49-00-4923	TRANSFER FROM CITY-WIDE CAPITAL	65,241	65,032	104,906	104,906	103,895	104,558	104,209	104,627	104,034
51-000-49-00-4952	TRANSFER FROM SEWER	73,875	77,675	73,875	73,875	75,125	75,675	73,650	74,125	69,525
	Revenue	4,868,202	4,797,761	4,699,931	4,649,405	4,652,087	4,815,621	4,988,998	5,194,137	5,404,952
Water Operations										
51-510-50-00-5010	SALARIES & WAGES	394,263	375,615	477,935	395,000	457,530	471,256	485,394	499,956	514,955
51-510-50-00-5015	PART-TIME SALARIES	11,532	5,328	30,000	11,000	30,000	30,000	30,000	30,000	30,000
51-510-50-00-5020	OVERTIME	6,978	11,330	12,000	12,000	22,000	12,000	12,000	12,000	12,000
51-510-52-00-5212	RETIREMENT PLAN CONTRIBUTION	42,915	39,059	44,948	45,000	54,251	55,333	58,394	61,435	63,235
51-510-52-00-5214	FICA CONTRIBUTION	30,192	28,530	37,702	32,000	37,576	38,703	39,864	41,060	42,292
51-510-52-00-5216	GROUP HEALTH INSURANCE	134,779	97,544	137,566	96,530	107,430	116,024	125,306	135,330	146,156
51-510-52-00-5222	GROUP LIFE INSURANCE	705	458	560	489	543	548	553	559	565
51-510-52-00-5223	DENTAL INSURANCE	8,808	7,033	9,354	6,985	7,278	7,642	8,024	8,425	8,846
51-510-52-00-5224	VISION INSURANCE	1,218	1,034	1,344	1,034	1,129	1,163	1,198	1,234	1,271
51-510-52-00-5230	UNEMPLOYMENT INSURANCE	671	1,559	2,000	2,000	2,000	2,000	2,000	2,000	2,000
51-510-52-00-5231	LIABILITY INSURANCE	26,741	27,297	29,590	28,146	30,961	32,819	34,788	36,875	39,088
51-510-54-00-5401	ADMINISTRATIVE CHARGEBACK	108,154	111,629	118,631	118,631	124,225	127,952	131,791	135,745	139,817
51-510-54-00-5405	BUILD PROGRAM	165,755	27,465	-	-	-	-	-	-	-
51-510-54-00-5412	TRAINING & CONFERENCES	2,515	2,251	6,500	6,500	9,200	8,200	8,200	8,200	8,200
51-510-54-00-5415	TRAVEL & LODGING	732	1,278	2,000	2,000	4,000	3,000	3,000	3,000	3,000
51-510-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	316	10,408	10,408	-	-	11,797	-	-
51-510-54-00-5426	PUBLISHING & ADVERTISING	932	1,359	500	500	500	500	500	500	500
51-510-54-00-5429	WATER SAMPLES	5,894	5,192	8,000	8,000	8,000	8,000	10,000	8,000	8,000
51-510-54-00-5430	PRINTING & DUPLICATING	2,814	2,698	3,250	3,250	3,250	3,250	3,250	3,250	3,250
51-510-54-00-5440	TELECOMMUNICATIONS	33,832	32,084	35,000	40,000	40,000	40,000	40,000	40,000	40,000
51-510-54-00-5445	TREATMENT FACILITY SERVICES	136,286	179,222	145,000	200,000	255,000	230,000	230,000	210,000	200,000
51-510-54-00-5448	FILING FEES	1,901	2,696	3,000	3,000	3,000	3,000	3,000	3,000	3,000

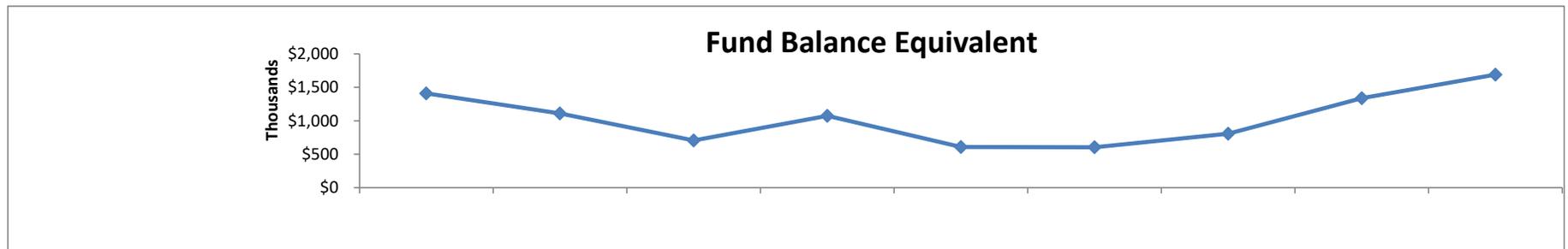
Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
51-510-54-00-5452	POSTAGE & SHIPPING	17,723	15,815	19,000	19,000	19,000	19,000	19,000	19,000	19,000
51-510-54-00-5460	DUES & SUBSCRIPTIONS	1,169	478	1,800	1,800	2,500	2,500	2,500	2,500	2,500
51-510-54-00-5462	PROFESSIONAL SERVICES	36,863	96,790	65,000	85,000	155,000	148,750	92,500	92,500	92,500
51-510-54-00-5465	ENGINEERING SERVICES	39,975	17,271	37,500	28,000	85,000	5,000	5,000	30,000	30,000
51-510-54-00-5480	UTILITIES	279,411	284,677	303,709	292,000	309,520	328,091	347,776	368,643	390,762
51-510-54-00-5483	JULIE SERVICES	5,954	2,190	3,000	3,000	3,000	3,000	3,000	3,000	3,000
51-510-54-00-5485	RENTAL & LEASE PURCHASE	929	1,040	1,700	1,700	1,700	1,700	1,700	1,700	1,700
51-510-54-00-5488	OFFICE CLEANING	1,164	1,020	1,051	731	788	812	836	861	887
51-510-54-00-5490	VEHICLE MAINTENANCE SERVICES	5,930	12,403	12,000	12,000	12,000	12,000	12,000	12,000	12,000
51-510-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	15,023	2,421	25,000	25,000	32,000	32,000	32,000	32,000	32,000
51-510-54-00-5498	PAYING AGENT FEES	1,888	1,888	1,750	1,300	1,300	1,300	1,300	825	825
51-510-54-00-5499	BAD DEBT	7,275	3,540	10,000	10,000	10,000	10,000	10,000	10,000	10,000
51-510-56-00-5600	WEARING APPAREL	6,837	2,026	5,100	5,100	5,000	5,000	5,000	5,000	5,000
51-510-56-00-5620	OPERATING SUPPLIES	3,366	5,793	10,500	10,500	16,000	11,000	11,000	11,000	11,000
51-510-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	2,416	1,547	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51-510-56-00-5630	SMALL TOOLS & EQUIPMENT	1,365	583	4,000	4,000	4,000	4,000	4,000	4,000	4,000
51-510-56-00-5638	TREATMENT FACILITY SUPPLIES	159,093	158,763	218,438	170,000	178,500	187,425	196,796	206,636	216,968
51-510-56-00-5640	REPAIR & MAINTENANCE	15,183	5,942	27,500	27,500	27,500	27,500	27,500	27,500	27,500
51-510-56-00-5664	METERS & PARTS	117,151	136,571	100,000	127,500	100,000	100,000	100,000	100,000	100,000
51-510-56-00-5665	JULIE SUPPLIES	693	380	1,200	1,200	2,233	1,200	1,200	1,200	1,200
51-510-56-00-5695	GASOLINE	21,817	20,705	24,043	22,000	23,540	24,717	25,953	27,251	28,614
51-510-60-00-6011	PROPERTY ACQUISITION	-	-	-	-	-	-	-	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	264,985	119,204	165,000	7,796	-	176,000	187,000	-	-
51-510-60-00-6025	ROAD TO BETTER ROADS PROGRAM	272,423	15,564	569,000	635,000	634,000	483,000	548,000	863,000	841,000
51-510-60-00-6034	WHISPERING MEADOWS SUBDIVISION	115	42,560	-	750	-	-	-	-	-
51-510-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	26,676	14,939	21,608	17,000	7,700	-	-	-	-
51-510-60-00-6060	EQUIPMENT	8,825	-	400,000	77,386	500,300	7,000	7,000	7,000	7,000
51-510-60-00-6066	RTE 71 WATERMAIN REPLACEMENT	44,904	288,136	42,166	42,166	12,871	12,871	-	-	-
51-510-60-00-6070	VEHICLES	-	44,877	-	-	90,000	-	100,000	-	-
51-510-60-00-6079	ROUTE 47 EXPANSION	197,544	58,053	45,372	45,372	45,372	45,372	18,905	-	-
51-510-60-00-6081	CATION EXCHANGE MEDIA REPLACEMENT	-	-	185,000	120,000	25,000	180,000	195,000	-	-
51-510-60-00-6082	COUNTRYSIDE PKY IMPROVEMENTS	74,212	-	-	-	-	-	-	-	-
2015A Bond										
51-510-77-00-8000	PRINCIPAL PAYMENT	113,991	117,668	290,483	290,483	297,837	312,545	323,576	338,284	349,315
51-510-77-00-8050	INTEREST PAYMENT	161,055	156,496	151,787	151,787	140,167	128,254	115,752	102,809	89,278
Debt Service - 2016 Refunding Bond										
51-510-85-00-8000	PRINCIPAL PAYMENT	430,000	470,000	1,470,000	1,470,000	1,475,000	1,040,000	915,000	-	-
51-510-85-00-8050	INTEREST PAYMENT	248,124	195,250	176,450	176,450	117,650	58,650	27,450	-	-

Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Debt Service - 2003 Debt Certificates										
51-510-86-00-8000	PRINCIPAL PAYMENT	100,000	300,000	-	-	-	-	-	-	-
51-510-86-00-8050	INTEREST EXPENSE	17,300	13,050	-	-	-	-	-	-	-
Debt Service - IEPA Loan L17-156300										
51-510-89-00-8000	PRINCIPAL PAYMENT	99,361	101,860	104,423	104,423	107,050	109,743	112,503	115,333	118,235
51-510-89-00-8050	INTEREST EXPENSE	25,669	23,170	20,607	20,607	17,981	15,288	12,527	9,697	6,795
Debt Service - 2014C Refunding Bond										
51-510-94-00-8000	PRINCIPAL PAYMENT	120,000	130,000	125,000	125,000	130,000	135,000	135,000	140,000	135,000
51-510-94-00-8050	INTEREST PAYMENT	27,750	25,350	22,750	22,750	20,250	16,350	12,300	8,250	4,050
51-510-99-00-9923	TRANSFER TO CITY-WIDE CAPITAL	1,018,308	-	-	-	-	-	-	-	-
	Expenses	5,110,084	3,848,997	5,779,725	5,179,274	5,828,132	5,333,958	5,327,633	3,983,058	4,008,804
	Surplus(Deficit)	(241,882)	948,764	(1,079,794)	(529,869)	(1,176,045)	(518,337)	(338,635)	1,211,079	1,396,148
	Fund Balance Equiv	2,584,259	3,533,027	1,952,155	3,003,158	1,827,113	1,308,776	970,141	2,181,220	3,577,368
		50.57%	91.79%	33.78%	57.98%	31.35%	24.54%	18.21%	54.76%	89.24%

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Licenses & Permits	93,000	18,000	-	-	-	-	-	-	-
Charges for Service	1,595,338	1,534,159	1,567,500	1,615,600	1,635,650	1,671,396	1,708,064	1,745,682	1,784,278
Investment Earnings	24,274	9,679	7,149	39,959	7,473	7,419	11,872	19,659	24,853
Reimbursements	54	4,885	-	3,961	-	-	-	-	-
Other Financing Sources	1,137,166	856,583	575,030	575,030	174,744	586,749	994,479	1,134,606	1,136,806
Total Revenue	2,849,832	2,423,306	2,149,679	2,234,550	1,817,867	2,265,564	2,714,415	2,899,947	2,945,937
Expenses									
Salaries	224,215	192,724	270,946	205,940	256,061	263,578	271,320	279,295	287,509
Benefits	111,531	96,011	164,060	122,580	147,784	157,043	167,348	178,276	189,225
Contractual Services	221,111	145,994	240,935	182,007	234,167	181,611	182,299	176,336	179,530
Supplies	45,902	60,342	62,650	62,650	68,256	65,925	67,187	68,512	69,904
Capital Outlay	228,179	235,161	350,861	238,438	204,361	223,711	449,370	460,000	660,000
Developer Commitments	34,888	35,938	30,721	31,500	-	-	-	-	-
Debt Service	1,877,110	1,880,265	1,352,307	1,352,307	1,300,798	1,300,780	1,299,024	1,134,606	1,136,806
Other Financing Uses	73,875	77,675	73,875	73,875	75,125	75,675	73,650	74,125	69,525
Total Expenses	2,816,811	2,724,110	2,546,355	2,269,297	2,286,552	2,268,323	2,510,198	2,371,150	2,592,499
Surplus (Deficit)	33,021	(300,804)	(396,676)	(34,747)	(468,685)	(2,759)	204,217	528,797	353,438
Ending Fund Balance Equivalent	1,411,053	1,110,251	705,765	1,075,504	606,819	604,060	808,277	1,337,074	1,690,512
	<i>50.09%</i>	<i>40.76%</i>	<i>27.72%</i>	<i>47.39%</i>	<i>26.54%</i>	<i>26.63%</i>	<i>32.20%</i>	<i>56.39%</i>	<i>65.21%</i>



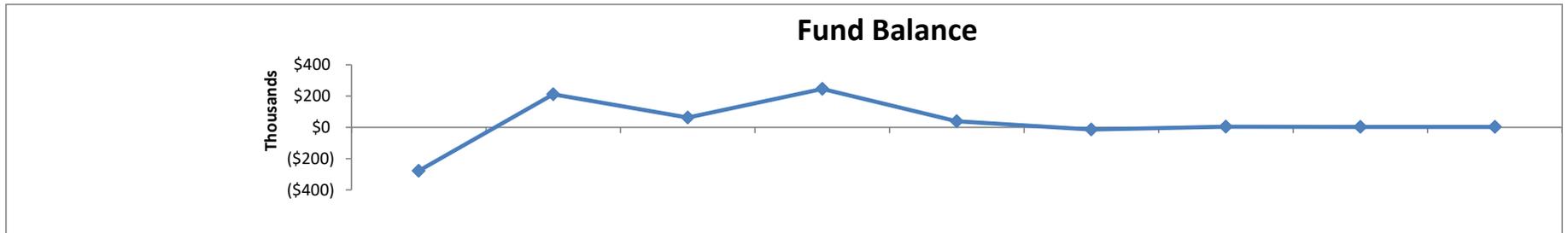
Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Sewer - 52										
52-000-42-00-4216	BUILD PROGRAM PERMITS	93,000	18,000	-	-	-	-	-	-	-
52-000-44-00-4435	SEWER MAINTENANCE FEES	910,828	970,506	979,200	995,000	1,024,850	1,055,596	1,087,264	1,119,882	1,153,478
52-000-44-00-4440	SEWER INFRASTRUCTURE FEE	363,038	375,560	370,000	385,000	390,000	395,000	400,000	405,000	410,000
52-000-44-00-4455	SW CONNECTION FEES - OPERATIONS	105,005	89,378	23,300	72,500	23,300	23,300	23,300	23,300	23,300
52-000-44-00-4456	SW CONNECTION FEES - CAPITAL	198,700	82,800	180,000	145,000	180,000	180,000	180,000	180,000	180,000
52-000-44-00-4462	LATE PENALTIES - SEWER	15,057	15,537	15,000	17,500	17,500	17,500	17,500	17,500	17,500
52-000-44-00-4465	RIVER CROSSING FEES	2,710	378	-	600	-	-	-	-	-
52-000-45-00-4500	INVESTMENT EARNINGS	17,550	9,679	7,149	8,500	7,473	7,419	11,872	19,659	24,853
52-000-45-00-4550	GAIN ON INVESTMENT	6,724	-	-	31,459	-	-	-	-	-
52-000-46-00-4690	REIMB - MISCELLANEOUS	54	4,885	-	3,961	-	-	-	-	-
52-000-49-00-4901	TRANSFER FROM GENERAL	1,137,166	856,583	575,030	575,030	174,744	586,749	994,479	1,134,606	1,136,806
	Revenue	2,849,832	2,423,306	2,149,679	2,234,550	1,817,867	2,265,564	2,714,415	2,899,947	2,945,937
Sewer Operations										
52-520-50-00-5010	SALARIES & WAGES	223,926	192,436	265,446	200,000	250,561	258,078	265,820	273,795	282,009
52-520-50-00-5015	PART-TIME SALARIES	-	112	5,000	5,440	5,000	5,000	5,000	5,000	5,000
52-520-50-00-5020	OVERTIME	289	176	500	500	500	500	500	500	500
52-520-52-00-5212	RETIREMENT PLAN CONTRIBUTION	24,177	19,737	24,399	21,000	28,403	29,607	31,266	32,915	33,901
52-520-52-00-5214	FICA CONTRIBUTION	16,847	14,273	19,031	16,000	18,509	19,064	19,636	20,225	20,832
52-520-52-00-5216	GROUP HEALTH INSURANCE	51,511	43,862	98,202	65,544	79,026	85,348	92,176	99,550	107,514
52-520-52-00-5222	GROUP LIFE INSURANCE	371	212	314	336	314	317	320	323	326
52-520-52-00-5223	DENTAL INSURANCE	4,239	3,367	6,433	4,644	5,021	5,272	5,536	5,813	6,104
52-520-52-00-5224	VISION INSURANCE	594	493	879	647	736	758	781	804	828
52-520-52-00-5230	UNEMPLOYMENT INSURANCE	353	820	750	750	750	750	750	750	750
52-520-52-00-5231	LIABILITY INSURANCE	13,439	13,247	14,052	13,659	15,025	15,927	16,883	17,896	18,970
52-520-54-00-5401	ADMINISTRATIVE CHARGEBACK	38,925	40,176	42,696	42,696	44,709	46,050	47,432	48,855	50,321
52-520-54-00-5405	BUILD PROGRAM	93,000	18,000	-	-	-	-	-	-	-
52-520-54-00-5412	TRAINING & CONFERENCES	1,180	277	2,500	2,500	3,500	3,400	3,400	3,400	3,400
52-520-54-00-5415	TRAVEL & LODGING	344	1,308	2,000	2,000	3,000	3,000	3,000	3,000	3,000
52-520-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	316	8,258	8,258	-	-	9,017	-	-
52-520-54-00-5430	PRINTING & DUPLICATING	1,307	1,286	1,500	1,500	1,500	1,500	1,500	1,500	1,500
52-520-54-00-5440	TELECOMMUNICATIONS	8,667	8,307	9,000	9,000	13,500	13,500	13,500	13,500	13,500
52-520-54-00-5444	LIFT STATION SERVICES	20,727	14,783	75,000	26,000	64,000	20,000	20,000	20,000	20,000
52-520-54-00-5462	PROFESSIONAL SERVICES	14,638	18,260	43,000	33,000	45,500	34,250	23,000	23,000	23,000
52-520-54-00-5480	UTILITIES	20,081	13,748	22,472	22,472	23,820	25,249	26,764	28,370	30,072
52-520-54-00-5483	JULIE SERVICES	-	2,190	3,000	3,000	3,000	3,000	3,000	3,000	3,000
52-520-54-00-5485	RENTAL & LEASE PURCHASE	662	1,031	1,000	1,100	1,100	1,100	1,100	1,100	1,100
52-520-54-00-5488	OFFICE CLEANING	729	737	759	731	788	812	836	861	887
52-520-54-00-5490	VEHICLE MAINTENANCE SERVICES	1,643	12,605	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52-520-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	15,072	11,030	16,000	16,000	16,000	16,000	16,000	16,000	16,000

Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
52-520-54-00-5498	PAYING AGENT FEES	1,277	689	750	750	750	750	750	750	750
52-520-54-00-5499	BAD DEBT	2,859	1,251	3,000	3,000	3,000	3,000	3,000	3,000	3,000
52-520-56-00-5600	WEARING APPAREL	3,965	2,289	3,980	3,980	3,980	3,980	3,980	3,980	3,980
52-520-56-00-5610	OFFICE SUPPLIES	1,029	870	1,000	1,000	1,000	1,000	1,000	1,000	1,000
52-520-56-00-5613	LIFT STATION MAINTENANCE	8,006	19,361	8,000	8,000	8,000	8,000	8,000	8,000	8,000
52-520-56-00-5620	OPERATING SUPPLIES	4,516	5,332	9,000	9,000	12,000	9,500	9,500	9,500	9,500
52-520-56-00-5628	VEHICLE MAINTENANCE SUPPLIES	5,356	8,968	10,000	10,000	10,000	10,000	10,000	10,000	10,000
52-520-56-00-5630	SMALL TOOLS & EQUIPMENT	711	775	2,000	2,000	2,000	2,000	2,000	2,000	2,000
52-520-56-00-5640	REPAIR & MAINTENANCE	2,243	2,497	5,000	5,000	5,000	5,000	5,000	5,000	5,000
52-520-56-00-5665	JULIE SUPPLIES	-	380	1,200	1,200	2,233	1,200	1,200	1,200	1,200
52-520-56-00-5695	GASOLINE	20,076	19,870	22,470	22,470	24,043	25,245	26,507	27,832	29,224
52-520-60-00-6001	SCADA SYSTEM	-	-	67,000	45,000	67,000	67,000	-	-	-
52-520-60-00-6025	ROAD TO BETTER ROADS PROGRAM	160,219	134,529	137,000	62,000	-	-	440,000	460,000	660,000
52-520-60-00-6034	WHISPERING MEADOWS SUBDIVISION	172	73,554	-	300	-	-	-	-	-
52-520-60-00-6059	US 34 (IL 47 / ORCHARD RD) PROJECT	4,213	978	11,373	650	650	-	-	-	-
52-520-60-00-6060	EQUIPMENT	-	-	-	-	80,000	-	-	-	-
52-520-60-00-6066	RTE 71 SANITARY SEWER REPLACEMENT	4,560	574	63,000	63,000	34,223	34,223	-	-	-
52-520-60-00-6070	VEHICLES	-	-	50,000	45,000	-	100,000	-	-	-
52-520-60-00-6079	ROUTE 47 EXPANSION	59,015	25,526	22,488	22,488	22,488	22,488	9,370	-	-
52-520-75-00-7500	LENNAR - RAINTREE SEWER RECAPTURE	34,888	35,938	30,721	31,500	-	-	-	-	-
Debt Service - 2004B Bond										
52-520-84-00-8000	PRINCIPAL PAYMENT	435,000	455,000	-	-	-	-	-	-	-
52-520-84-00-8050	INTEREST EXPENSE	35,600	18,200	-	-	-	-	-	-	-
Debt Service - 2003A IRBB Debt Certificates										
52-520-90-00-8000	PRINCIPAL PAYMENT	120,000	130,000	135,000	135,000	140,000	150,000	155,000	-	-
52-520-90-00-8050	INTEREST EXPENSE	42,293	36,233	29,668	29,668	22,850	15,710	8,060	-	-
Debt Service - 2011 Refunding Bond										
52-520-92-00-8000	PRINCIPAL PAYMENT	780,000	810,000	845,000	845,000	885,000	920,000	960,000	1,000,000	1,045,000
52-520-92-00-8050	INTEREST EXPENSE	357,166	323,782	289,114	289,114	252,948	215,070	175,964	134,606	91,806
Debt Service - IEPA Loan L17-115300										
52-520-96-00-8000	PRINCIPAL PAYMENT	100,952	103,619	52,832	52,832	-	-	-	-	-
52-520-96-00-8050	INTEREST EXPENSE	6,099	3,431	693	693	-	-	-	-	-
52-520-99-00-9951	TRANSFER TO WATER	73,875	77,675	73,875	73,875	75,125	75,675	73,650	74,125	69,525
Expenses		2,816,811	2,724,110	2,546,355	2,269,297	2,286,552	2,268,323	2,510,198	2,371,150	2,592,499
Surplus(Deficit)		33,021	(300,804)	(396,676)	(34,747)	(468,685)	(2,759)	204,217	528,797	353,438
Fund Balance Equiv		1,411,053	1,110,251	705,765	1,075,504	606,819	604,060	808,277	1,337,074	1,690,512
		50.09%	40.76%	27.72%	47.39%	26.54%	26.63%	32.20%	56.39%	65.21%

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Intergovernmental	-	702,474	-	-	-	-	-	-	-
Licenses & Permits	1,505	-	-	-	-	-	-	-	-
Reimbursements	5,701	-	-	-	-	-	-	-	-
Land Cash Contributions	125,491	161,691	58,435	38,876	33,858	25,760	24,354	5,454	5,454
Miscellaneous	-	3,426	-	-	-	-	-	-	-
Other Financing Sources	2,503	-	-	-	-	-	-	-	-
Total Revenue	135,200	867,591	58,435	38,876	33,858	25,760	24,354	5,454	5,454
Expenditures									
Contractual Services	1,505	4,795	4,850	5,035	5,287	5,551	5,829	6,120	6,426
Capital Outlay	662,215	372,760	100,000	-	235,000	74,000	-	-	-
Total Expenditures	663,720	377,555	104,850	5,035	240,287	79,551	5,829	6,120	6,426
Surplus (Deficit)	(528,520)	490,036	(46,415)	33,841	(206,429)	(53,791)	18,525	(666)	(972)
Ending Fund Balance	(278,204)	211,832	62,362	245,673	39,244	(14,547)	3,978	3,312	2,340



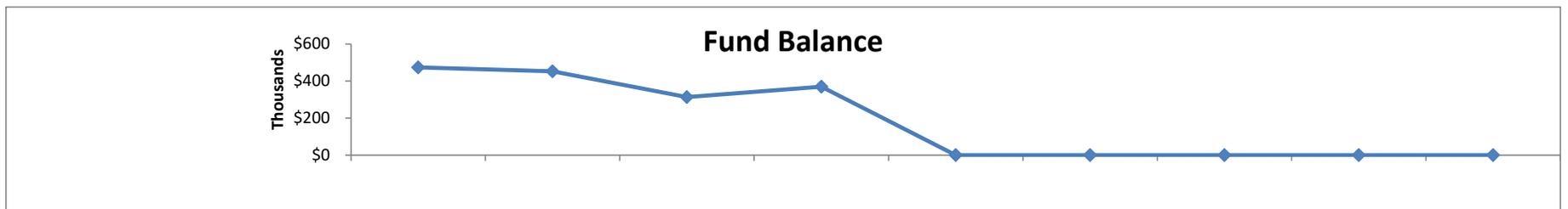
Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Land Cash - 72</u>										
72-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	312,671	-	-	-	-	-	-	-
72-000-41-00-4186	OSLAD GRANT - BRISTOL BAY	-	389,803	-	-	-	-	-	-	-
72-000-42-00-4216	BUILD PROGRAM PERMITS	1,505	-	-	-	-	-	-	-	-
72-000-46-00-4655	REIMB - GRANDE RESERVE PARK	5,701	-	-	-	-	-	-	-	-
72-000-47-00-4701	WHITE OAK	-	-	-	1,406	1,406	1,406	-	-	-
72-000-47-00-4702	WHISPERING MEADOWS	-	-	-	-	4,699	4,699	4,699	-	-
72-000-47-00-4703	AUTUMN CREEK	-	3,003	6,606	6,006	-	-	-	-	-
72-000-47-00-4704	BLACKBERRY WOODS	17,614	10,795	15,909	568	1,932	1,932	1,932	1,932	1,932
72-000-47-00-4706	CALEDONIA	39,261	32,214	16,341	16,341	4,698	4,698	4,698	-	-
72-000-47-00-4707	RIVER'S EDGE	671	-	-	-	671	-	-	-	-
72-000-47-00-4708	COUNTRY HILLS	6,152	769	8,000	4,000	4,358	4,358	4,358	-	-
72-000-47-00-4709	SALEK	3,213	-	-	-	-	-	-	-	-
72-000-47-00-4711	FOX HIGHLANDS	-	-	-	-	3,298	-	-	-	-
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	1,133	2,024	1,000	2,752	-	-	-	-
72-000-47-00-4725	HEARTLAND MEADOWS	-	-	-	-	3,522	3,522	3,522	3,522	3,522
72-000-47-00-4726	KENDALLWOOD ESTATES	-	-	-	-	-	-	-	-	-
72-000-47-00-4727	CIMARRON RIDGE	-	-	-	-	1,377	-	-	-	-
72-000-47-00-4736	BRIARWOOD	8,418	6,615	9,555	9,555	5,145	5,145	5,145	-	-
72-000-48-00-4850	MISCELLANEOUS INCOME	-	3,426	-	-	-	-	-	-	-
72-000-49-00-4910	SALE OF CAPITAL ASSETS	2,503	-	-	-	-	-	-	-	-
	Revenue	135,200	867,591	58,435	38,876	33,858	25,760	24,354	5,454	5,454
72-720-54-00-5405	BUILD PROGRAM	1,505	-	-	-	-	-	-	-	-
72-720-54-00-5485	RENTAL & LEASE PURCHASE	-	4,795	4,850	5,035	5,287	5,551	5,829	6,120	6,426
72-720-60-00-6010	PARK IMPROVEMENTS	-	267,479	-	-	-	-	-	-	-
72-720-60-00-6013	BEECHER CENTER PARK	-	-	-	-	95,000	-	-	-	-
72-720-60-00-6014	BLACKBERRY WOODS	-	-	-	-	-	-	-	-	-
72-720-60-00-6029	CALEDONIA PARK	-	-	-	-	85,000	-	-	-	-
72-720-60-00-6040	PRESTWICK	-	-	-	-	-	74,000	-	-	-
72-720-60-00-6043	BRISTOL BAY REGIONAL PARK	384,922	6,483	-	-	-	-	-	-	-
72-720-60-00-6045	RIVERFRONT PARK	276,616	41,228	-	-	-	-	-	-	-
72-720-60-00-6046	GRANDE RESERVE PARK	677	-	25,000	-	-	-	-	-	-
72-720-60-00-6047	AUTUMN CREEK	-	-	50,000	-	50,000	-	-	-	-
72-720-60-00-6049	RAINTREE PARK C	-	-	25,000	-	-	-	-	-	-

Account Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
72-720-60-00-6067	BLACKBERRY CREEK NATURE PRESERVE	-	-	-	-	5,000	-	-	-	-
72-720-60-00-6069	WINDETT RIDGE PARK	-	57,570	-	-	-	-	-	-	-
	Expenditures	663,720	377,555	104,850	5,035	240,287	79,551	5,829	6,120	6,426
	Surplus(Deficit)	(528,520)	490,036	(46,415)	33,841	(206,429)	(53,791)	18,525	(666)	(972)
	Fund Balance	(278,204)	211,832	62,362	245,673	39,244	(14,547)	3,978	3,312	2,340

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Intergovernmental	-	81,815	-	-	-	-	-	-	-
Charges for Service	453,466	579,155	632,000	640,000	650,000	650,000	650,000	650,000	650,000
Investment Earnings	800	1,534	1,500	1,300	1,300	1,300	1,300	1,300	1,300
Reimbursements	174	23,137	-	14,000	-	-	-	-	-
Miscellaneous	234,784	208,720	200,500	227,178	226,716	228,709	230,781	232,936	235,178
Other Financing Sources	1,308,583	1,274,699	1,410,988	1,410,988	1,309,284	1,715,430	1,795,476	1,851,460	1,918,499
Total Revenue	1,997,807	2,169,060	2,244,988	2,293,466	2,187,300	2,595,439	2,677,557	2,735,696	2,804,977
Expenditures									
Salaries	868,189	972,011	1,103,861	1,100,859	1,172,012	1,203,697	1,236,273	1,269,766	1,304,204
Benefits	390,010	393,482	448,232	445,759	485,000	506,380	538,887	573,269	607,079
Contractual Services	320,383	355,673	309,358	320,973	392,565	375,032	390,612	379,347	378,775
Supplies	391,250	468,833	487,630	509,327	507,185	510,330	511,785	513,314	514,919
Total Expenditures	1,969,832	2,189,999	2,349,081	2,376,918	2,556,762	2,595,439	2,677,557	2,735,696	2,804,977
Surplus (Deficit)	27,975	(20,939)	(104,093)	(83,452)	(369,462)	-	-	-	-
Ending Fund Balance	473,852	452,914	312,946	369,462	-	-	-	-	-
	<i>24.06%</i>	<i>20.68%</i>	<i>13.32%</i>	<i>15.54%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>



Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Parks and Recreation - 79</u>										
79-000-41-00-4175	OSLAD GRANT - RIVERFRONT PARK	-	81,815	-	-	-	-	-	-	-
79-000-44-00-4402	SPECIAL EVENTS	87,666	88,828	90,000	90,000	90,000	90,000	90,000	90,000	90,000
79-000-44-00-4403	CHILD DEVELOPMENT	141,046	143,949	145,000	135,000	145,000	145,000	145,000	145,000	145,000
79-000-44-00-4404	ATHLETICS & FITNESS	187,611	318,981	365,000	370,000	370,000	370,000	370,000	370,000	370,000
79-000-44-00-4441	CONCESSION REVENUE	37,143	27,397	32,000	45,000	45,000	45,000	45,000	45,000	45,000
79-000-45-00-4500	INVESTMENT EARNINGS	800	1,534	1,500	1,300	1,300	1,300	1,300	1,300	1,300
79-000-46-00-4690	REIMB - MISCELLANEOUS	174	23,137	-	14,000	-	-	-	-	-
79-000-48-00-4820	RENTAL INCOME	54,701	53,208	54,500	59,900	64,216	66,209	68,281	70,436	72,678
79-000-48-00-4825	PARK RENTALS	20,200	15,714	15,000	20,000	17,500	17,500	17,500	17,500	17,500
79-000-48-00-4843	HOMETOWN DAYS	128,156	118,141	108,000	124,278	120,000	120,000	120,000	120,000	120,000
79-000-48-00-4846	SPONSORSHIPS & DONATIONS	19,753	14,577	20,000	18,000	20,000	20,000	20,000	20,000	20,000
79-000-48-00-4850	MISCELLANEOUS INCOME	11,974	7,080	3,000	5,000	5,000	5,000	5,000	5,000	5,000
79-000-49-00-4901	TRANSFER FROM GENERAL	1,308,583	1,274,699	1,410,988	1,410,988	1,309,284	1,715,430	1,795,476	1,851,460	1,918,499
	Revenue	1,997,807	2,169,060	2,244,988	2,293,466	2,187,300	2,595,439	2,677,557	2,735,696	2,804,977
Parks Department										
79-790-50-00-5010	SALARIES & WAGES	459,025	485,017	552,859	552,859	601,936	619,994	638,594	657,752	677,485
79-790-50-00-5015	PART-TIME SALARIES	37,282	49,603	51,000	58,000	59,000	60,000	61,000	62,000	63,000
79-790-50-00-5020	OVERTIME	2,533	4,283	5,000	5,000	5,000	5,000	5,000	5,000	5,000
79-790-52-00-5212	RETIREMENT PLAN CONTRIBUTION	51,254	51,004	52,725	56,500	70,570	71,562	75,558	79,530	81,898
79-790-52-00-5214	FICA CONTRIBUTION	36,883	39,628	44,715	45,500	48,830	50,295	51,804	53,358	54,959
79-790-52-00-5216	GROUP HEALTH INSURANCE	131,162	130,395	153,747	157,370	155,338	167,765	181,186	195,681	211,335
79-790-52-00-5222	GROUP LIFE INSURANCE	896	570	645	624	645	651	658	665	672
79-790-52-00-5223	DENTAL INSURANCE	9,726	9,509	10,866	10,892	9,708	10,193	10,703	11,238	11,800
79-790-52-00-5224	VISION INSURANCE	1,313	1,354	1,537	1,529	1,537	1,583	1,630	1,679	1,729
79-790-54-00-5412	TRAINING & CONFERENCES	4,186	725	7,000	4,000	7,000	7,000	7,000	7,000	7,000
79-790-54-00-5415	TRAVEL & LODGING	248	1	3,000	-	3,000	3,000	3,000	3,000	3,000
79-790-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	70,000	90,000	-	-	75,000	50,000	50,000	50,000	50,000
79-790-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	5,218	3,262	8,209	875	-	8,209	957	985
79-790-54-00-5440	TELECOMMUNICATIONS	6,348	6,786	6,500	8,000	8,100	8,100	8,100	8,100	8,100
79-790-54-00-5462	PROFESSIONAL SERVICES	3,940	10,105	11,400	7,000	11,400	11,400	11,400	11,400	11,400
79-790-54-00-5466	LEGAL SERVICES	2,634	645	3,000	750	2,000	2,000	2,000	2,000	2,000
79-790-54-00-5485	RENTAL & LEASE PURCHASE	5,818	2,770	2,500	2,500	2,500	2,500	2,500	2,500	2,500
79-790-54-00-5488	OFFICE CLEANING	2,719	2,435	2,876	2,917	3,078	3,170	3,265	3,363	3,464
79-790-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	17,640	42,578	50,000	40,000	33,759	40,000	40,000	40,000	40,000
79-790-56-00-5600	WEARING APPAREL	8,647	4,905	6,220	6,220	6,220	6,220	6,220	6,220	6,220
79-790-56-00-5620	OPERATING SUPPLIES	31,213	40,658	25,000	25,000	25,000	25,000	25,000	25,000	25,000
79-790-56-00-5630	SMALL TOOLS & EQUIPMENT	5,965	5,801	6,000	6,000	6,000	6,000	6,000	6,000	6,000
79-790-56-00-5640	REPAIR & MAINTENANCE	60,544	58,771	71,000	70,000	71,000	71,000	71,000	71,000	71,000
79-790-56-00-5646	ATHLETIC FIELDS & EQUIPMENT	7,803	51,163	55,000	55,000	55,000	55,000	55,000	55,000	55,000

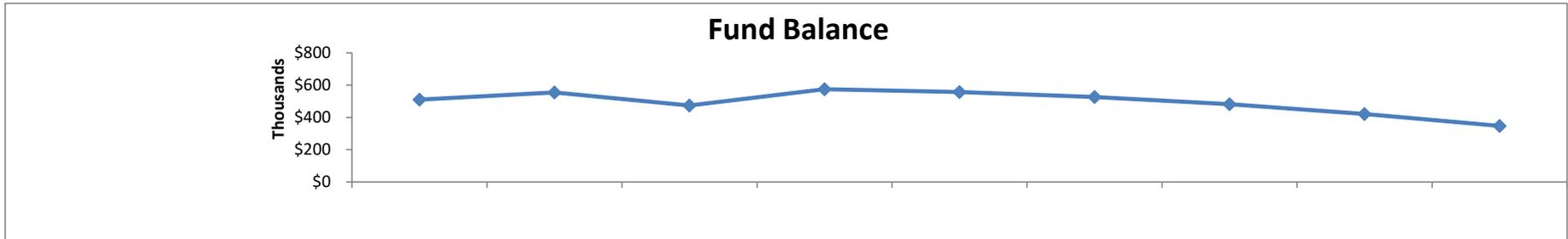
Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-790-56-00-5695	GASOLINE	15,686	21,977	25,410	25,410	27,189	28,548	29,975	31,474	33,048
		973,465	1,115,901	1,151,262	1,149,280	1,289,685	1,305,981	1,354,802	1,389,917	1,432,595
Recreation Department										
79-795-50-00-5010	SALARIES & WAGES	290,580	338,230	359,002	368,000	387,576	399,203	411,179	423,514	436,219
79-795-50-00-5015	PART-TIME SALARIES	16,602	18,784	41,000	25,000	23,500	24,500	25,500	26,500	27,500
79-795-50-00-5045	CONCESSION WAGES	8,344	8,023	15,000	15,000	15,000	15,000	15,000	15,000	15,000
79-795-50-00-5046	PRE-SCHOOL WAGES	34,468	34,324	40,000	40,000	40,000	40,000	40,000	40,000	40,000
79-795-50-00-5052	INSTRUCTORS WAGES	19,355	33,747	40,000	37,000	40,000	40,000	40,000	40,000	40,000
79-795-52-00-5212	RETIREMENT PLAN CONTRIBUTION	31,208	34,687	37,514	37,514	49,493	45,709	48,272	50,822	52,346
79-795-52-00-5214	FICA CONTRIBUTION	27,561	32,343	36,761	34,000	37,543	38,669	39,829	41,024	42,255
79-795-52-00-5216	GROUP HEALTH INSURANCE	92,497	86,065	101,795	93,832	103,025	111,267	120,168	129,781	140,163
79-795-52-00-5222	GROUP LIFE INSURANCE	407	440	440	475	475	480	485	490	495
79-795-52-00-5223	DENTAL INSURANCE	6,235	6,539	6,539	6,539	6,744	7,081	7,435	7,807	8,197
79-795-52-00-5224	VISION INSURANCE	868	948	948	984	1,092	1,125	1,159	1,194	1,230
79-795-54-00-5410	TUITION REIMBURSEMENT	-	-	9,648	-	-	-	-	-	-
79-795-54-00-5412	TRAINING & CONFERENCES	3,295	4,074	5,000	3,750	5,000	5,000	5,000	5,000	5,000
79-795-54-00-5415	TRAVEL & LODGING	542	35	3,000	2,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5422	VEHICLE & EQUIPMENT CHARGEBACK	-	-	-	-	-	-	-	-	-
79-795-54-00-5424	COMPUTER REPLACEMENT CHARGEBACK	-	3,799	5,888	5,888	875	1,883	8,100	2,870	985
79-795-54-00-5426	PUBLISHING & ADVERTISING	52,825	55,361	55,000	56,000	55,000	55,000	55,000	55,000	55,000
79-795-54-00-5440	TELECOMMUNICATIONS	7,734	9,034	8,000	8,000	8,750	8,750	8,750	8,750	8,750
79-795-54-00-5447	SCHOLARSHIPS	-	-	2,500	500	2,500	2,500	2,500	2,500	2,500
79-795-54-00-5452	POSTAGE & SHIPPING	3,198	6,322	3,500	5,000	3,500	3,500	3,500	3,500	3,500
79-795-54-00-5460	DUES & SUBSCRIPTIONS	4,113	3,139	3,000	3,250	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5462	PROFESSIONAL SERVICES	116,287	91,593	100,000	140,000	140,000	140,000	140,000	140,000	140,000
79-795-54-00-5480	UTILITIES	11,515	13,205	14,292	14,292	15,150	16,059	17,023	18,044	19,127
79-795-54-00-5485	RENTAL & LEASE PURCHASE	1,874	1,711	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-54-00-5488	OFFICE CLEANING	4,194	3,876	3,992	2,917	3,078	3,170	3,265	3,363	3,464
79-795-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	1,273	2,261	3,000	3,000	3,000	3,000	3,000	3,000	3,000
79-795-56-00-5602	HOMETOWN DAYS SUPPLIES	108,177	110,986	100,000	124,197	120,000	120,000	120,000	120,000	120,000
79-795-56-00-5606	PROGRAM SUPPLIES	119,317	139,495	160,000	160,000	158,241	160,000	160,000	160,000	160,000
79-795-56-00-5607	CONCESSION SUPPLIES	15,796	14,482	18,000	18,000	18,000	18,000	18,000	18,000	18,000
79-795-56-00-5610	OFFICE SUPPLIES	2,809	1,968	3,000	2,500	3,000	3,000	3,000	3,000	3,000
79-795-56-00-5620	OPERATING SUPPLIES	12,115	16,407	15,000	15,000	15,000	15,000	15,000	15,000	15,000

Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
79-795-56-00-5640	REPAIR & MAINTENANCE	2,279	966	2,000	1,500	2,000	2,000	2,000	2,000	2,000
79-795-56-00-5695	GASOLINE	899	1,254	1,000	500	535	562	590	620	651
		<u>996,367</u>	<u>1,074,098</u>	<u>1,197,819</u>	<u>1,227,638</u>	<u>1,267,077</u>	<u>1,289,458</u>	<u>1,322,755</u>	<u>1,345,779</u>	<u>1,372,382</u>
	Expenditures	1,969,832	2,189,999	2,349,081	2,376,918	2,556,762	2,595,439	2,677,557	2,735,696	2,804,977
	Surplus(Deficit)	27,975	(20,939)	(104,093)	(83,452)	(369,462)	-	-	-	-
	Fund Balance	473,852	452,914	312,946	369,462	-	-	-	-	-
		<i>24.06%</i>	<i>20.68%</i>	<i>13.32%</i>	<i>15.54%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Taxes	1,402,659	1,457,087	1,492,248	1,497,431	1,562,000	1,597,242	1,627,131	1,669,993	1,691,484
Intergovernmental	18,086	30,564	25,250	26,401	25,250	25,250	25,250	25,250	25,250
Fines & Forfeits	9,922	9,234	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Charges for Service	12,750	13,466	11,750	12,164	12,300	12,400	12,400	12,400	12,400
Investment Earnings	5,423	11,463	10,000	17,382	8,959	8,272	7,518	6,688	5,788
Reimbursements	691	-	-	-	-	-	-	-	-
Miscellaneous	6,488	3,463	4,000	4,000	3,750	3,750	3,750	3,750	3,750
Other Financing Sources	23,775	23,495	25,003	24,235	26,584	28,134	29,777	31,519	33,365
Total Revenue	1,479,794	1,548,772	1,576,751	1,590,113	1,647,343	1,683,548	1,714,326	1,758,100	1,780,537
Expenditures									
Salaries	403,032	426,855	474,394	445,894	479,742	504,163	528,938	554,019	579,412
Benefits	148,184	158,810	175,658	167,570	179,800	191,849	204,303	217,417	230,485
Contractual Services	131,797	104,354	149,080	135,019	152,448	153,006	153,756	154,551	155,394
Supplies	15,088	22,737	24,200	24,200	25,300	25,300	25,300	25,300	25,300
Debt Service	760,396	792,101	797,013	797,013	827,088	840,225	847,313	866,750	864,000
Total Expenditures	1,458,497	1,504,857	1,620,345	1,569,696	1,664,378	1,714,543	1,759,610	1,818,037	1,854,591
Surplus (Deficit)	21,297	43,915	(43,594)	20,417	(17,035)	(30,995)	(45,284)	(59,937)	(74,054)
Ending Fund Balance	510,355	554,271	474,039	574,688	557,653	526,658	481,374	421,437	347,383
	34.99%	36.83%	29.26%	36.61%	33.51%	30.72%	27.36%	23.18%	18.73%
Operational Fund Balance %	73.11%	77.76%	57.58%	74.38%	66.60%	60.24%	52.77%	44.30%	35.07%



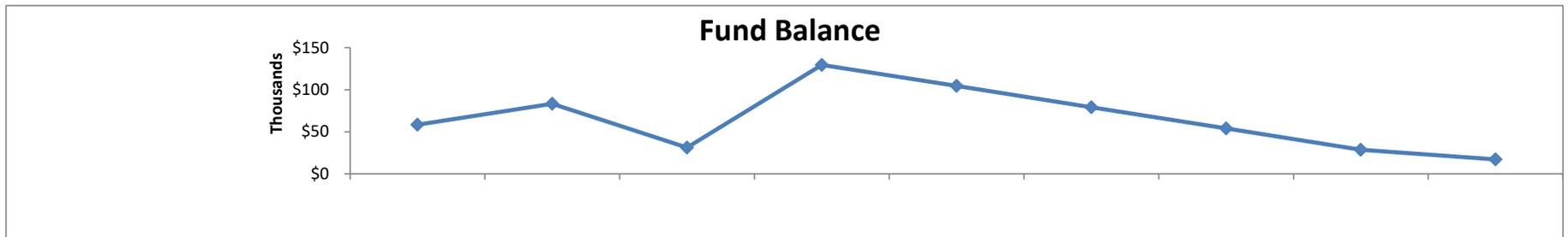
Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Library Operations										
82-000-40-00-4000	PROPERTY TAXES - LIBRARY OPS	644,025	669,065	699,220	702,716	739,047	761,218	784,055	807,577	831,804
82-000-40-00-4083	PROPERTY TAXES - DEBT SERVICE	758,634	788,022	793,028	794,715	822,953	836,024	843,076	862,416	859,680
82-000-41-00-4120	PERSONAL PROPERTY TAX	4,948	5,353	5,250	5,250	5,250	5,250	5,250	5,250	5,250
82-000-41-00-4170	STATE GRANTS	13,138	25,211	20,000	21,151	20,000	20,000	20,000	20,000	20,000
82-000-43-00-4330	LIBRARY FINES	9,922	9,234	8,500	8,500	8,500	8,500	8,500	8,500	8,500
82-000-44-00-4401	LIBRARY SUBSCRIPTION CARDS	8,040	9,185	8,000	8,300	8,500	8,500	8,500	8,500	8,500
82-000-44-00-4422	COPY FEES	3,853	3,980	3,750	3,800	3,800	3,900	3,900	3,900	3,900
82-000-44-00-4439	PROGRAM FEES	857	301	-	64	-	-	-	-	-
82-000-45-00-4500	INVESTMENT EARNINGS	4,593	11,463	10,000	13,500	8,959	8,272	7,518	6,688	5,788
82-000-45-00-4550	GAIN ON INVESTMENT	830	-	-	3,882	-	-	-	-	-
82-000-46-00-4690	REIMB - MISCELLANEOUS	691	-	-	-	-	-	-	-	-
82-000-48-00-4820	RENTAL INCOME	1,806	1,405	2,000	1,500	1,750	1,750	1,750	1,750	1,750
82-000-48-00-4824	DVD RENTAL INCOME	2,842	1,228	-	-	-	-	-	-	-
82-000-48-00-4850	MISCELLANEOUS INCOME	1,840	830	2,000	2,500	2,000	2,000	2,000	2,000	2,000
82-000-49-00-4901	TRANSFER FROM GENERAL	23,775	23,495	25,003	24,235	26,584	28,134	29,777	31,519	33,365
	Revenue	1,479,794	1,548,772	1,576,751	1,590,113	1,647,343	1,683,548	1,714,326	1,758,100	1,780,537
82-820-50-00-5010	SALARIES & WAGES	213,880	261,231	278,394	278,394	289,742	298,434	307,387	316,609	326,107
82-820-50-00-5015	PART-TIME SALARIES	189,152	165,624	196,000	167,500	190,000	205,729	221,551	237,410	253,305
82-820-52-00-5212	RETIREMENT PLAN CONTRIBUTION	22,885	26,614	25,541	29,000	32,779	34,171	36,087	37,993	39,133
82-820-52-00-5214	FICA CONTRIBUTION	30,169	31,983	35,544	33,500	35,952	38,568	40,464	42,382	44,325
82-820-52-00-5216	GROUP HEALTH INSURANCE	65,658	68,695	81,184	72,474	76,764	82,905	89,537	96,700	104,436
82-820-52-00-5222	GROUP LIFE INSURANCE	388	351	387	362	387	391	395	399	403
82-820-52-00-5223	DENTAL INSURANCE	4,672	6,699	6,987	6,987	6,322	6,638	6,970	7,319	7,685
82-820-52-00-5224	VISION INSURANCE	637	973	1,012	1,012	1,012	1,042	1,073	1,105	1,138
82-820-52-00-5230	UNEMPLOYMENT INSURANCE	747	604	750	750	750	750	750	750	750
82-820-52-00-5231	LIABILITY INSURANCE	23,028	22,891	24,253	23,485	25,834	27,384	29,027	30,769	32,615
82-820-54-00-5412	TRAINING & CONFERENCES	308	1,374	2,000	1,200	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5415	TRAVEL & LODGING	348	1,557	1,500	500	1,500	1,500	1,500	1,500	1,500
82-820-54-00-5426	PUBLISHING & ADVERTISING	100	3,019	2,000	1,000	2,500	2,500	2,500	2,500	2,500
82-820-54-00-5440	TELECOMMUNICATIONS	4,513	5,313	6,000	5,750	7,200	7,200	7,200	7,200	7,200
82-820-54-00-5452	POSTAGE & SHIPPING	582	655	750	750	750	600	600	600	600
82-820-54-00-5460	DUES & SUBSCRIPTIONS	8,911	9,602	11,000	11,000	11,000	11,000	11,000	11,000	11,000
82-820-54-00-5462	PROFESSIONAL SERVICES	24,151	24,213	40,000	35,000	40,000	40,000	40,000	40,000	40,000
82-820-54-00-5466	LEGAL SERVICES	2,100	2,205	3,000	2,000	3,000	3,000	3,000	3,000	3,000
82-820-54-00-5468	AUTOMATION	13,466	13,854	20,000	15,000	20,000	20,000	20,000	20,000	20,000
82-820-54-00-5480	UTILITIES	9,852	11,973	11,130	11,130	11,798	12,506	13,256	14,051	14,894
82-820-54-00-5495	OUTSIDE REPAIR & MAINTENANCE	65,777	28,900	50,000	50,000	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	5,518	7,147	8,000	8,000	8,000	8,000	8,000	8,000	8,000

Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
82-820-56-00-5620	LIBRARY OPERATING SUPPLIES	6,733	3,821	3,000	3,000	4,000	4,000	4,000	4,000	4,000
82-820-56-00-5621	CUSTODIAL SUPPLIES	-	4,215	8,000	8,000	7,000	7,000	7,000	7,000	7,000
82-820-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	-	1,199	2,000	1,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5671	LIBRARY PROGRAMMING	820	1,737	1,000	2,000	2,000	2,000	2,000	2,000	2,000
82-820-56-00-5676	EMPLOYEE RECOGNITION	151	247	200	200	300	300	300	300	300
82-820-56-00-5684	COMPACT DISCS & OTHER MUSIC	-	-	-	-	-	-	-	-	-
82-820-56-00-5685	DVDS	499	56	500	500	500	500	500	500	500
82-820-56-00-5686	BOOKS	1,367	4,315	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Debt Service - 2006 Bond										
82-820-84-00-8000	PRINCIPAL PAYMENT	50,000	50,000	50,000	50,000	75,000	75,000	75,000	100,000	100,000
82-820-84-00-8050	INTEREST PAYMENT	27,363	24,988	22,613	22,613	20,238	16,675	13,113	9,550	4,800
Debt Service - 2013 Refunding Bond										
82-820-99-00-8000	PRINCIPAL PAYMENT	520,000	565,000	585,000	585,000	610,000	645,000	675,000	700,000	730,000
82-820-99-00-8050	INTEREST PAYMENT	163,033	152,113	139,400	139,400	121,850	103,550	84,200	57,200	29,200
	Expenditures	1,458,497	1,504,857	1,620,345	1,569,696	1,664,378	1,714,543	1,759,610	1,818,037	1,854,591
	Surplus(Deficit)	21,297	43,915	(43,594)	20,417	(17,035)	(30,995)	(45,284)	(59,937)	(74,054)
	Fund Balance	510,355	554,271	474,039	574,688	557,653	526,658	481,374	421,437	347,383
		<i>34.99%</i>	<i>36.83%</i>	<i>29.26%</i>	<i>36.61%</i>	<i>33.51%</i>	<i>30.72%</i>	<i>27.36%</i>	<i>23.18%</i>	<i>18.73%</i>
	Operational Fund Balance %	73.11%	77.76%	57.58%	74.38%	66.60%	60.24%	52.77%	44.30%	35.07%

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Licenses & Permits	100,484	103,100	50,000	113,000	50,000	50,000	50,000	50,000	50,000
Investment Earnings	16	257	100	725	500	250	250	250	250
Miscellaneous	37	1,835	-	-	-	-	-	-	-
Total Revenue	100,537	105,192	50,100	113,725	50,500	50,250	50,250	50,250	50,250
Expenditures									
Contractual Services	3,425	3,213	3,500	3,000	3,500	3,500	3,500	3,500	3,500
Supplies	54,604	77,162	72,000	64,500	72,000	72,000	72,000	72,000	58,360
Capital Outlay	3,970	-	-	-	-	-	-	-	-
Total Expenditures	61,999	80,375	75,500	67,500	75,500	75,500	75,500	75,500	61,860
Surplus (Deficit)	38,538	24,817	(25,400)	46,225	(25,000)	(25,250)	(25,250)	(25,250)	(11,610)
Ending Fund Balance	58,443	83,260	31,274	129,485	104,485	79,235	53,985	28,735	17,125

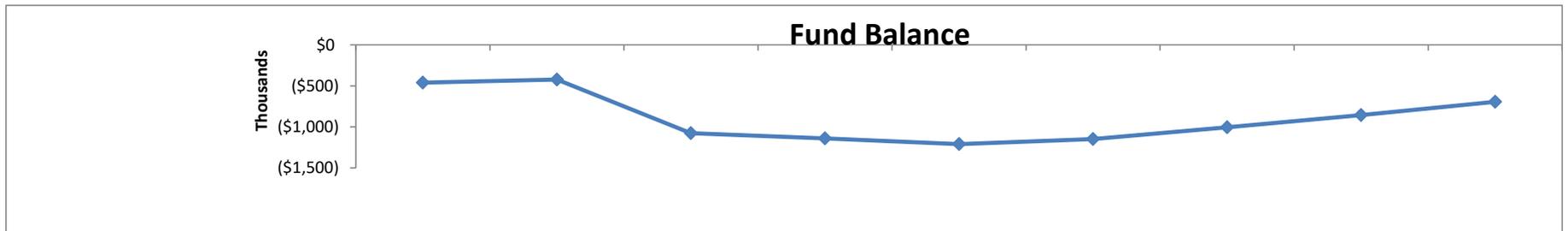


Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Library Capital</u>										
84-000-42-00-4214	DEVELOPMENT FEES	100,484	103,100	50,000	113,000	50,000	50,000	50,000	50,000	50,000
84-000-45-00-4500	INVESTMENT EARNINGS	16	257	100	725	500	250	250	250	250
84-000-48-00-4850	MISCELLANEOUS INCOME	37	1,835	-	-	-	-	-	-	-
	Revenue	100,537	105,192	50,100	113,725	50,500	50,250	50,250	50,250	50,250
84-840-54-00-5460	E-BOOKS SUBSCRIPTION	3,425	3,213	3,500	3,000	3,500	3,500	3,500	3,500	3,500
84-840-56-00-5635	COMPUTER EQUIPMENT & SOFTWARE	7,367	14,897	15,000	7,500	15,000	15,000	15,000	15,000	15,000
84-840-56-00-5683	AUDIO BOOKS	3,531	3,877	3,500	3,500	3,500	3,500	3,500	3,500	3,500
84-840-56-00-5684	COMPACT DISCS & OTHER MUSIC	699	290	500	500	500	500	500	500	500
84-840-56-00-5685	DVDS	1,903	3,425	3,000	3,000	3,000	3,000	3,000	3,000	3,000
84-840-56-00-5686	BOOKS	41,104	54,673	50,000	50,000	50,000	50,000	50,000	50,000	36,360
84-840-60-00-6020	BUILDINGS & STRUCTURES	3,970	-	-	-	-	-	-	-	-
	Expenditures	61,999	80,375	75,500	67,500	75,500	75,500	75,500	75,500	61,860
	Surplus(Deficit)	38,538	24,817	(25,400)	46,225	(25,000)	(25,250)	(25,250)	(25,250)	(11,610)
	Fund Balance	58,443	83,260	31,274	129,485	104,485	79,235	53,985	28,735	17,125

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Taxes	198,294	198,918	232,318	203,884	153,965	286,900	365,501	374,639	384,005
Total Revenue	198,294	198,918	232,318	203,884	153,965	286,900	365,501	374,639	384,005
Expenditures									
Contractual Services	12,691	12,208	713,963	712,924	14,175	14,519	14,874	15,239	15,615
Debt Service	149,669	149,351	209,845	209,845	208,311	209,316	208,787	209,422	208,522
Total Expenditures	162,360	161,559	923,808	922,769	222,486	223,835	223,661	224,661	224,137
Surplus (Deficit)	35,934	37,359	(691,490)	(718,885)	(68,521)	63,065	141,840	149,978	159,868
Ending Fund Balance	(459,819)	(422,459)	(1,077,343)	(1,141,344)	(1,209,865)	(1,146,800)	(1,004,960)	(854,982)	(695,114)

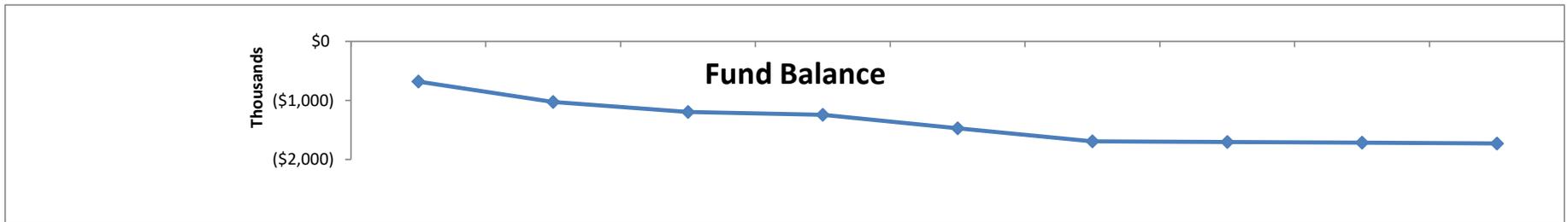


Account Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>Countryside TIF</u>										
87-000-40-00-4000	PROPERTY TAXES	198,294	198,918	232,318	203,884	153,965	286,900	365,501	374,639	384,005
	Revenue	198,294	198,918	232,318	203,884	153,965	286,900	365,501	374,639	384,005
87-870-54-00-5401	ADMINISTRATIVE CHARGEBACK	10,701	11,049	11,263	11,263	11,475	11,819	12,174	12,539	12,915
87-870-54-00-5425	TIF INCENTIVE PAYOUT	-	-	700,000	700,000	-	-	-	-	-
87-870-54-00-5462	PROFESSIONAL SERVICES	1,329	498	2,000	1,000	2,000	2,000	2,000	2,000	2,000
87-870-54-00-5498	PAYING AGENT FEES	661	661	700	661	700	700	700	700	700
2015A Bond										
87-870-77-00-8000	PRINCIPAL PAYMENT	41,009	42,332	104,517	104,517	107,163	112,455	116,424	121,716	125,685
87-870-77-00-8050	INTEREST PAYMENT	57,945	56,304	54,613	54,613	50,433	46,146	41,648	36,991	32,122
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	162,360	161,559	923,808	922,769	222,486	223,835	223,661	224,661	224,137
	Surplus(Deficit)	35,934	37,359	(691,490)	(718,885)	(68,521)	63,065	141,840	149,978	159,868
	Fund Balance	(459,819)	(422,459)	(1,077,343)	(1,141,344)	(1,209,865)	(1,146,800)	(1,004,960)	(854,982)	(695,114)

Downtown TIF Fund (88)

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Taxes	76,186	78,417	80,000	75,759	76,000	78,000	80,000	80,000	80,000
Miscellaneous	-	17	-	-	-	-	-	-	-
Other Financing Sources	800,000	-	-	-	-	-	-	-	-
Total Revenue	876,186	78,434	80,000	75,759	76,000	78,000	80,000	80,000	80,000
Expenditures									
Contractual Services	80,349	57,380	93,246	63,343	76,364	75,713	78,009	80,399	82,887
Capital Outlay	1,574,697	138,466	114,988	12,488	17,488	17,488	13,120	10,000	10,000
Debt Service	-	225,800	218,250	218,250	212,200	206,084	-	-	-
Total Expenditures	1,655,046	421,646	426,484	294,081	306,052	299,285	91,129	90,399	92,887
Surplus (Deficit)	(778,860)	(343,212)	(346,484)	(218,322)	(230,052)	(221,285)	(11,129)	(10,399)	(12,887)
Ending Fund Balance	(681,305)	(1,024,518)	(1,194,280)	(1,242,840)	(1,472,892)	(1,694,177)	(1,705,306)	(1,715,705)	(1,728,592)

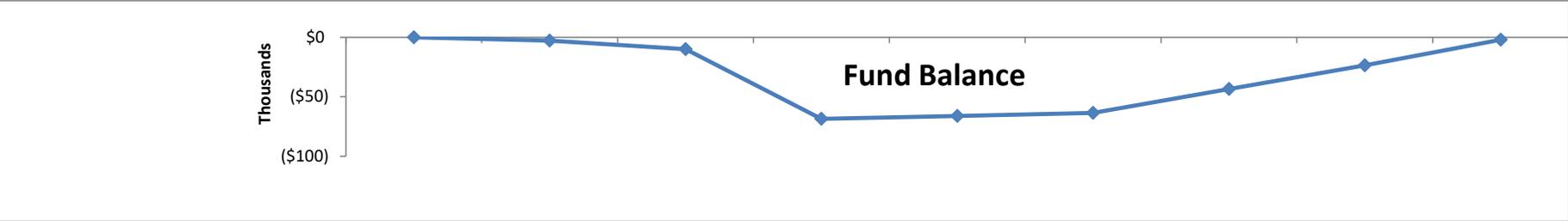


Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
<u>Downtown TIF</u>										
88-000-40-00-4000	PROPERTY TAXES	76,186	78,417	80,000	75,759	76,000	78,000	80,000	80,000	80,000
88-000-48-00-4850	MISCELLANEOUS INCOME	-	17	-	-	-	-	-	-	-
88-000-49-00-4905	LOAN PROCEEDS	800,000	-	-	-	-	-	-	-	-
	Revenue	876,186	78,434	80,000	75,759	76,000	78,000	80,000	80,000	80,000
88-880-54-00-5401	ADMINISTRATIVE CHARGEBACK	30,284	31,533	32,246	32,246	33,487	34,492	35,527	36,593	37,691
88-880-54-00-5425	TIF INCENTIVE PAYOUT	22,727	22,108	20,000	25,597	26,877	25,221	26,482	27,806	29,196
88-880-54-00-5462	PROFESSIONAL SERVICES	4,485	294	1,000	500	1,000	1,000	1,000	1,000	1,000
88-880-54-00-5466	LEGAL SERVICES	22,853	3,445	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	73,334	105,516	27,500	5,000	10,000	10,000	10,000	10,000	10,000
88-880-60-00-6011	PROPERTY ACQUISITION	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	-	25,468	30,000	-	-	-	-	-	-
88-880-60-00-6079	ROUTE 47 EXPANSION	7,420	7,482	7,488	7,488	7,488	7,488	3,120	-	-
<u>FNBO Loan - 102 E Van Emmon Building</u>										
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	18,250	18,250	12,200	6,084	-	-	-
	Expenditures	1,655,046	421,646	426,484	294,081	306,052	299,285	91,129	90,399	92,887
	Surplus(Deficit)	(778,860)	(343,212)	(346,484)	(218,322)	(230,052)	(221,285)	(11,129)	(10,399)	(12,887)
	Fund Balance	(681,305)	(1,024,518)	(1,194,280)	(1,242,840)	(1,472,892)	(1,694,177)	(1,705,306)	(1,715,705)	(1,728,592)

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Taxes	-	-	-	24,171	25,000	33,000	33,000	39,000	39,560
Total Revenue	-	-	-	24,171	25,000	33,000	33,000	39,000	39,560
Expenditures									
Contractual Services	-	2,736	35,000	90,000	22,500	30,500	13,000	19,000	18,104
Total Expenditures	-	2,736	35,000	90,000	22,500	30,500	13,000	19,000	18,104
Surplus (Deficit)	-	(2,736)	(35,000)	(65,829)	2,500	2,500	20,000	20,000	21,456
Ending Fund Balance	-	(2,736)	(10,000)	(68,565)	(66,065)	(63,565)	(43,565)	(23,565)	(2,109)

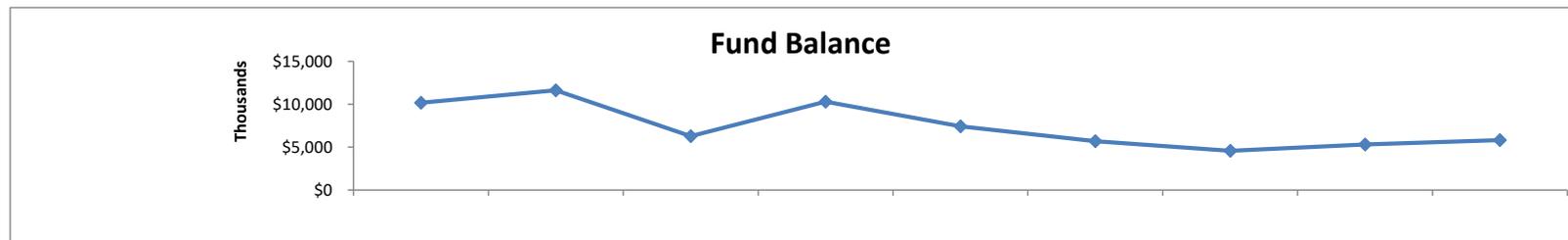


Account Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>Downtown TIF II</u>										
89-000-40-00-4000	PROPERTY TAXES	-	-	-	24,171	25,000	33,000	33,000	39,000	39,560
	Revenue	-	-	-	24,171	25,000	33,000	33,000	39,000	39,560
89-890-54-00-5425	TIF INCENTIVE PAYOUT	-	-	-	80,000	17,500	25,500	8,000	14,000	13,104
89-890-54-00-5462	PROFESSIONAL SERVICES	-	2,736	10,000	10,000	5,000	5,000	5,000	5,000	5,000
89-890-54-00-5470	FACADE REHAB PROGRAM	-	-	25,000	-	-	-	-	-	-
	Expenditures	-	2,736	35,000	90,000	22,500	30,500	13,000	19,000	18,104
	Surplus(Deficit)	-	(2,736)	(35,000)	(65,829)	2,500	2,500	20,000	20,000	21,456
	Fund Balance	-	(2,736)	(10,000)	(68,565)	(66,065)	(63,565)	(43,565)	(23,565)	(2,109)

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).

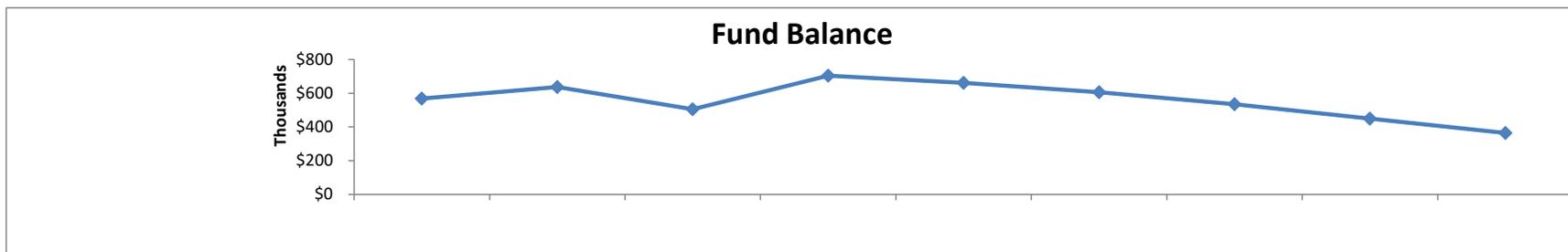
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Taxes	11,260,019	11,538,752	11,732,554	11,760,245	11,932,190	12,275,582	12,554,959	12,771,670	12,986,006
Intergovernmental	2,997,973	3,991,216	3,228,316	3,565,432	3,579,832	3,905,485	3,990,357	4,075,388	4,163,322
Licenses & Permits	1,307,703	1,140,935	674,826	1,015,111	728,000	678,000	678,000	670,000	670,000
Fines & Forfeits	132,347	109,366	134,050	88,575	121,800	121,800	121,800	121,800	121,800
Charges for Service	8,456,964	8,494,295	8,357,543	8,416,436	8,656,341	8,937,159	9,280,505	9,476,752	9,763,400
Investment Earnings	114,527	168,623	128,320	304,705	125,269	106,739	107,616	115,658	120,247
Reimbursements	465,490	1,256,642	3,088,849	437,799	239,572	3,016,928	52,000	52,000	223,600
Land Cash Contributions	125,491	161,691	58,435	38,876	33,858	25,760	24,354	5,454	5,454
Miscellaneous	82,439	92,564	119,999	119,081	123,260	124,000	125,457	127,129	128,845
Other Financing Sources	3,499,458	1,920,781	1,370,370	1,876,254	963,989	1,308,793	1,629,413	1,448,358	1,523,765
Total Revenue	28,442,411	28,874,865	28,893,262	27,622,514	26,504,111	30,500,246	28,564,461	28,864,209	29,706,439
Expenditures									
Salaries	5,159,152	5,311,741	5,997,636	5,879,643	6,222,740	6,507,792	6,692,436	6,912,920	7,108,808
Benefits	3,263,393	3,199,853	3,700,741	3,491,166	3,774,365	4,009,342	4,207,893	4,421,812	4,640,295
Contractual Services	6,496,468	6,334,059	7,561,896	7,290,379	7,364,719	7,067,859	7,034,860	7,039,223	7,138,403
Supplies	750,797	865,812	1,090,359	959,870	1,016,110	1,002,929	1,018,596	1,041,752	1,057,839
Capital Outlay	6,928,000	4,024,259	7,106,967	3,344,374	4,080,815	6,520,022	3,550,227	3,090,889	3,517,989
Contingency	-	-	-	-	80,000	50,000	50,000	50,000	50,000
Developer Commitment	34,888	35,938	30,721	31,500	-	-	-	-	-
Debt Service	4,014,513	4,443,500	4,653,319	4,644,472	4,532,417	4,036,328	3,671,466	2,231,413	2,225,613
Other Financing Uses	4,029,313	3,212,905	2,806,361	3,307,139	2,299,857	3,052,357	3,454,666	3,331,337	3,475,629
Total Expenditures	30,676,524	27,428,067	32,948,000	28,948,543	29,371,023	32,246,629	29,680,144	28,119,346	29,214,576
Surplus (Deficit)	(2,234,113)	1,446,798	(4,054,738)	(1,326,029)	(2,866,912)	(1,746,383)	(1,115,683)	744,863	491,863
Ending Fund Balance	10,182,982	11,629,797	6,293,309	10,303,768	7,436,856	5,690,473	4,574,790	5,319,653	5,811,516
	33.19%	42.40%	19.10%	35.59%	25.32%	17.65%	15.41%	18.92%	19.89%



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).

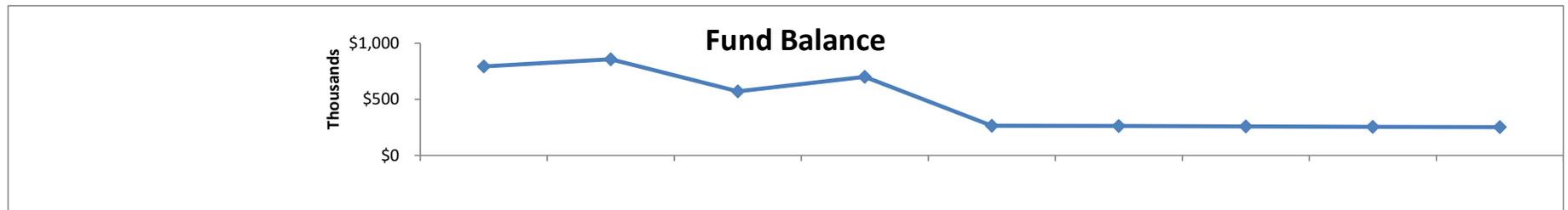
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Taxes	1,402,659	1,457,087	1,492,248	1,497,431	1,562,000	1,597,242	1,627,131	1,669,993	1,691,484
Intergovernmental	18,086	30,564	25,250	26,401	25,250	25,250	25,250	25,250	25,250
Licenses & Permits	100,484	103,100	50,000	113,000	50,000	50,000	50,000	50,000	50,000
Fines & Forfeits	9,922	9,234	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Charges for Service	12,750	13,466	11,750	12,164	12,300	12,400	12,400	12,400	12,400
Investment Earnings	5,439	11,720	10,100	18,107	9,459	8,522	7,768	6,938	6,038
Reimbursements	691	-	-	-	-	-	-	-	-
Miscellaneous	6,525	5,298	4,000	4,000	3,750	3,750	3,750	3,750	3,750
Other Financing Sources	23,775	23,495	25,003	24,235	26,584	28,134	29,777	31,519	33,365
Total Revenue	1,580,331	1,653,964	1,626,851	1,703,838	1,697,843	1,733,798	1,764,576	1,808,350	1,830,787
Expenditures									
Salaries	403,032	426,855	474,394	445,894	479,742	504,163	528,938	554,019	579,412
Benefits	148,184	158,810	175,658	167,570	179,800	191,849	204,303	217,417	230,485
Contractual Services	135,222	107,567	152,580	138,019	155,948	156,506	157,256	158,051	158,894
Supplies	69,692	99,899	96,200	88,700	97,300	97,300	97,300	97,300	83,660
Capital Outlay	3,970	-	-	-	-	-	-	-	-
Debt Service	760,396	792,101	797,013	797,013	827,088	840,225	847,313	866,750	864,000
Total Expenditures	1,520,496	1,585,232	1,695,845	1,637,196	1,739,878	1,790,043	1,835,110	1,893,537	1,916,451
Surplus (Deficit)	59,835	68,732	(68,994)	66,642	(42,035)	(56,245)	(70,534)	(85,187)	(85,664)
Ending Fund Balance	568,798	637,531	505,313	704,173	662,138	605,893	535,359	450,172	364,508
	37.41%	40.22%	29.80%	43.01%	38.06%	33.85%	29.17%	23.77%	19.02%



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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Projected	FY 2021 Adopted Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue									
Intergovernmental	-	81,815	-	-	-	-	-	-	-
Charges for Service	529,166	678,930	637,000	646,000	730,000	705,000	705,000	705,000	705,000
Investment Earnings	1,396	2,396	2,350	3,499	2,300	2,300	2,300	2,300	2,300
Reimbursements	174	23,137	-	47,536	59,464	50,000	-	-	-
Miscellaneous	234,784	208,720	200,500	227,178	226,716	228,709	230,781	232,936	235,178
Other Financing Sources	1,308,583	1,274,699	1,410,988	1,428,094	1,309,284	1,715,430	1,795,476	1,851,460	1,918,499
Total Revenue	2,074,103	2,269,697	2,250,838	2,352,307	2,327,764	2,701,439	2,733,557	2,791,696	2,860,977
Expenditures									
Salaries	868,189	972,011	1,103,861	1,100,859	1,172,012	1,203,697	1,236,273	1,269,766	1,304,204
Benefits	390,010	393,482	448,232	445,759	485,000	506,380	538,887	573,269	607,079
Contractual Services	321,233	355,673	314,358	325,973	394,165	376,632	392,212	380,947	380,375
Supplies	391,250	468,833	487,630	509,327	507,185	510,330	511,785	513,314	514,919
Capital Outlay	25,167	13,539	140,000	108,898	202,460	105,400	55,400	55,400	55,400
Debt Service	2,219	2,280	2,366	2,089	2,174	2,174	2,174	2,174	2,174
Other Financing Uses	-	-	-	16,656	-	-	-	-	-
Total Expenditures	1,998,068	2,205,818	2,496,447	2,509,561	2,762,996	2,704,613	2,736,731	2,794,870	2,864,151
Surplus (Deficit)	76,035	63,879	(245,609)	(157,254)	(435,232)	(3,174)	(3,174)	(3,174)	(3,174)
Ending Fund Balance	793,168	857,049	570,312	699,795	264,563	261,389	258,215	255,041	251,867
	39.70%	38.85%	22.84%	27.89%	9.58%	9.66%	9.44%	9.13%	8.79%



Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
CITY										
<u>Cash Flow - Surplus(Deficit)</u>										
	General	282,289	383,443	(314,411)	407,336	34,854	(685,039)	(1,140,377)	(1,092,118)	(1,380,586)
	Fox Hill	(8,186)	3,928	(17,596)	(4,807)	(21,292)	(20,470)	8,786	11,594	15,833
	Sunflower	(5,477)	(1,374)	4,163	3,959	37	2,104	4,280	5,008	7,167
Operating Funds	Motor Fuel Tax	(93,729)	(63,113)	(281,814)	13,542	(303,601)	(185,860)	(108,920)	(55,874)	(38,792)
	City Wide Capital	(966,633)	240,530	(626,379)	(257,992)	(292,477)	(126,511)	85,730	(22,536)	(28,810)
	Vehicle & Equipment	37,930	53,977	(222,842)	45,744	(137,201)	-	-	-	-
	Debt Service	-	-	-	-	-	-	-	-	-
	Water	(241,882)	948,764	(1,079,794)	(529,869)	(1,176,045)	(518,337)	(338,635)	1,211,079	1,396,148
	Sewer	33,021	(300,804)	(396,676)	(34,747)	(468,685)	(2,759)	204,217	528,797	353,438
	Land Cash	(528,520)	490,036	(46,415)	33,841	(206,429)	(53,791)	18,525	(666)	(972)
	Countryside TIF	35,934	37,359	(691,490)	(718,885)	(68,521)	63,065	141,840	149,978	159,868
	Downtown TIF	(778,860)	(343,212)	(346,484)	(218,322)	(230,052)	(221,285)	(11,129)	(10,399)	(12,887)
	Downtown TIF II	-	(2,736)	(35,000)	(65,829)	2,500	2,500	20,000	20,000	21,456
		(2,234,113)	1,446,798	(4,054,738)	(1,326,029)	(2,866,912)	(1,746,383)	(1,115,683)	744,863	491,863
<u>Cash Flow - Fund Balance</u>										
	General	6,496,373	6,879,823	5,468,778	7,287,159	7,322,013	6,636,974	5,496,597	4,404,479	3,023,893
	Fox Hill	6,556	10,485	9,954	5,678	(15,614)	(36,084)	(27,298)	(15,704)	129
	Sunflower	(21,251)	(22,626)	(28,236)	(18,667)	(18,630)	(16,526)	(12,246)	(7,238)	(71)
Operating Funds	Motor Fuel Tax	698,493	635,382	428,536	648,924	345,323	159,463	50,543	(5,331)	(44,123)
	City Wide Capital	388,897	629,429	(30,817)	371,437	78,960	(47,551)	38,179	15,643	(13,167)
	Vehicle & Equipment	37,930	91,907	6,435	137,651	450	450	450	450	450
	Debt Service	-	-	-	-	-	-	-	-	-
	Water	2,584,259	3,533,027	1,952,155	3,003,158	1,827,113	1,308,776	970,141	2,181,220	3,577,368
	Sewer	1,411,053	1,110,251	705,765	1,075,504	606,819	604,060	808,277	1,337,074	1,690,512
	Land Cash	(278,204)	211,832	62,362	245,673	39,244	(14,547)	3,978	3,312	2,340
	Countryside TIF	(459,819)	(422,459)	(1,077,343)	(1,141,344)	(1,209,865)	(1,146,800)	(1,004,960)	(854,982)	(695,114)
	Downtown TIF	(681,305)	(1,024,518)	(1,194,280)	(1,242,840)	(1,472,892)	(1,694,177)	(1,705,306)	(1,715,705)	(1,728,592)
	Downtown TIF II	-	(2,736)	(10,000)	(68,565)	(66,065)	(63,565)	(43,565)	(23,565)	(2,109)
		10,182,982	11,629,797	6,293,309	10,303,768	7,436,856	5,690,473	4,574,790	5,319,653	5,811,516

Account Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>Park & Recreation</u>										
<u>Cash Flow - Surplus(Deficit)</u>										
	Vehicle & Equipment	48,910	84,818	(141,516)	(73,802)	(65,770)	(3,174)	(3,174)	(3,174)	(3,174)
	Park & Rec	27,975	(20,939)	(104,093)	(83,452)	(369,462)	-	-	-	-
		76,885	63,879	(245,609)	(157,254)	(435,232)	(3,174)	(3,174)	(3,174)	(3,174)
<u>Cash Flow - Fund Balance</u>										
	Vehicle & Equipment	319,316	404,135	257,366	330,333	264,563	261,389	258,215	255,041	251,867
	Park & Rec	473,852	452,914	312,946	369,462	-	-	-	-	-
		793,168	857,049	570,312	699,795	264,563	261,389	258,215	255,041	251,867
<u>Library</u>										
<u>Cash Flow - Surplus(Deficit)</u>										
	Library Ops	21,297	43,915	(43,594)	20,417	(17,035)	(30,995)	(45,284)	(59,937)	(74,054)
	Library Capital	38,538	24,817	(25,400)	46,225	(25,000)	(25,250)	(25,250)	(25,250)	(11,610)
		59,835	68,732	(68,994)	66,642	(42,035)	(56,245)	(70,534)	(85,187)	(85,664)
<u>Cash Flow - Fund Balance</u>										
	Library Ops	510,355	554,271	474,039	574,688	557,653	526,658	481,374	421,437	347,383
	Library Capital	58,443	83,260	31,274	129,485	104,485	79,235	53,985	28,735	17,125
		568,798	637,531	505,313	704,173	662,138	605,893	535,359	450,172	364,508

Account Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
<u>Allocated Insurance Expenditures - Aggregated</u>										
	Liability Insurance	357,790	361,843	384,269	377,730	415,504	440,435	466,861	494,873	524,566
	Unemployment Ins	8,173	19,300	18,500	18,500	18,500	18,500	18,500	18,500	18,500
<i>City</i>	Health Insurance	1,449,504	1,370,195	1,669,411	1,460,965	1,515,545	1,668,516	1,794,918	1,935,711	2,087,766
<i>City</i>	Dental Insurance	104,207	98,886	111,422	102,359	97,523	104,195	109,056	114,510	120,237
<i>City</i>	Vision Insurance	14,325	14,070	15,779	14,639	15,420	16,105	16,524	17,020	17,529
		-	-	-	-	-	-	-	-	-
<i>Library</i>	<u>Health Insurance</u>	65,658	68,695	81,184	72,474	76,764	82,905	89,537	96,700	104,436
<i>Library</i>	Dental Insurance	4,672	6,699	6,987	6,987	6,322	6,638	6,970	7,319	7,685
<i>Library</i>	Vision Insurance	637	973	1,012	1,012	1,012	1,042	1,073	1,105	1,138
<u>Property Taxes</u>										
	Corporate	2,129,984	2,191,159	2,119,323	2,123,744	2,107,099	2,144,661	2,187,478	2,229,964	2,271,943
	Police Pension	963,908	958,476	1,105,927	1,108,182	1,230,604	1,268,042	1,300,225	1,332,739	1,365,760
	Total City	3,093,892	3,149,635	3,225,250	3,231,926	3,337,703	3,412,703	3,487,703	3,562,703	3,637,703
		2.30%	1.80%	2.40%	2.61%	3.27%	2.25%	2.20%	2.15%	2.11%
	Library Operations	644,025	669,065	699,220	702,716	739,047	761,218	784,055	807,577	831,804
	Library Debt Service	758,634	788,022	793,028	794,715	822,953	836,024	843,076	862,416	859,680
	Total Library	1,402,659	1,457,087	1,492,248	1,497,431	1,562,000	1,597,242	1,627,131	1,669,993	1,691,484
	Special Service Areas	22,846	29,020	31,521	31,522	36,397	42,598	49,358	56,118	62,878
		-11.97%	27.02%	8.62%	8.62%	15.47%	17.04%	0.00%	0.00%	0.00%

Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Property Taxes (continued)										
	<i>TIF Districts</i>	274,480	277,335	312,318	303,814	254,965	397,900	478,501	493,639	503,565
		295.95%	1.04%	12.61%	9.55%	-16.08%	56.06%	0.00%	0.00%	0.00%
	<i>Road & Bridge Tax</i>	131,612	128,668	130,000	131,199	130,000	130,000	135,000	135,000	140,000
		-23.37%	-2.24%	1.04%	1.97%	-0.91%	0.00%	0.00%	0.00%	0.00%
	Grand Total	4,925,489	5,041,745	5,191,337	5,195,892	5,321,065	5,580,443	5,777,693	5,917,453	6,035,630
		1.43%	2.36%	2.97%	3.06%	2.41%	4.87%	3.53%	2.42%	2.00%
	Total City Debt Service Payments	4,166,401	4,595,131	4,865,530	4,856,406	4,742,902	4,247,818	3,882,427	2,443,009	2,436,309
	Principal	2,924,973	3,465,452	3,858,076	3,856,451	3,890,279	3,544,947	3,302,707	1,982,586	2,052,582
	Interest	1,241,428	1,129,679	1,007,454	999,955	852,623	702,871	579,720	460,423	383,727
	Building Permits Revenue	438,320	477,701	350,000	425,000	400,000	350,000	350,000	350,000	350,000
Aggregated Salary & Wage Information										
	City Salaries									
	Full Time	5,588,388	5,857,367	6,558,497	6,467,859	6,849,252	7,173,989	7,389,209	7,610,886	7,839,212
	Overtime	134,470	131,298	149,000	152,603	159,000	149,000	149,000	149,000	149,000
	Part Time	304,483	295,087	394,000	360,040	386,500	388,500	390,500	422,800	424,800
	Total	6,027,341	6,283,752	7,101,497	6,980,502	7,394,752	7,711,489	7,928,709	8,182,686	8,413,012
	Lib Salaries									
	Full Time	213,880	261,231	278,394	278,394	289,742	298,434	307,387	316,609	326,107
	Part Time	189,152	165,624	196,000	167,500	190,000	205,729	221,551	237,410	253,305
	Total	403,032	426,855	474,394	445,894	479,742	504,163	528,938	554,019	579,412
	Total Salaries									
	Full Time	5,802,268	6,118,598	6,836,891	6,746,253	7,138,994	7,472,423	7,696,596	7,927,495	8,165,319
	Overtime	134,470	131,298	149,000	152,603	159,000	149,000	149,000	149,000	149,000
	Part Time	493,635	460,711	590,000	527,540	576,500	594,229	612,051	660,210	678,105
	Total	6,430,373	6,710,607	7,575,891	7,426,396	7,874,494	8,215,652	8,457,647	8,736,705	8,992,424

Account Number	Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Adopted	Projected	Adopted	Projected	Projected	Projected	Projected
Aggregated Benefit Information										
	<u>City</u> Benefits									
	IMRF	325,586	326,130	339,225	350,514	443,872	453,534	478,838	503,991	518,976
	Police Pension	966,211	963,361	1,111,484	1,111,484	1,230,604	1,268,042	1,300,225	1,332,739	1,365,760
	FICA	442,140	457,541	517,639	518,979	542,671	568,074	585,116	602,670	620,752
	Total	1,733,937	1,747,032	1,968,348	1,980,977	2,217,147	2,289,650	2,364,179	2,439,400	2,505,488
	<u>Lib</u> Benefits									
	IMRF	22,885	26,614	25,541	29,000	32,779	34,171	36,087	37,993	39,133
	FICA	30,169	31,983	35,544	33,500	35,952	38,568	40,464	42,382	44,325
	Total	53,054	58,597	61,085	62,500	68,731	72,739	76,551	80,375	83,458
	<u>Total</u> Benefits									
	IMRF	348,471	352,744	364,766	379,514	476,651	487,705	514,925	541,984	558,109
	Police Pension	966,211	963,361	1,111,484	1,111,484	1,230,604	1,268,042	1,300,225	1,332,739	1,365,760
	FICA	472,309	489,524	553,183	552,479	578,623	606,642	625,580	645,052	665,077
	Total	1,786,991	1,805,629	2,029,433	2,043,477	2,285,878	2,362,389	2,440,730	2,519,775	2,588,946
Selected Capital Projects - Aggregated > \$500,000										
	<u>Route 47 Expansion Project</u>	337,766	164,848	149,136	149,136	149,136	149,136	68,440	-	-
	MFT	73,787	73,787	73,788	73,788	73,788	73,788	37,045	-	-
	Water	197,544	58,053	45,372	45,372	45,372	45,372	18,905	-	-
	Sewer	59,015	25,526	22,488	22,488	22,488	22,488	9,370	-	-
	Downtown TIF	7,420	7,482	7,488	7,488	7,488	7,488	3,120	-	-
	<u>Road to Better Roads Program</u>	1,494,401	574,997	1,406,000	1,338,569	1,728,174	1,333,000	1,838,000	2,173,000	2,351,000
	MFT	300,000	355,271	620,000	543,569	781,674	754,000	754,000	754,000	754,000
	City-Wide Capital	761,759	69,633	80,000	98,000	312,500	96,000	96,000	96,000	96,000
	Water	272,423	15,564	569,000	635,000	634,000	483,000	548,000	863,000	841,000
	Sewer	160,219	134,529	137,000	62,000	-	-	440,000	460,000	660,000
	RTBR - Roads Only	1,061,759	424,904	700,000	641,569	1,094,174	850,000	850,000	850,000	850,000
	<u>Mill Road</u>	-	195,781	3,105,000	200,000	-	3,175,000	-	-	-
	City-Wide	-	195,781	3,105,000	200,000	-	3,175,000	-	-	-

Account Number	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Projected	FY 2021 Adopted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Selected Capital Projects - Aggregated > \$500,000 continued										
	<i>Countryside Parkway</i>	635,762	-	-	-	-	-	-	-	-
	City-Wide	561,550	-	-	-	-	-	-	-	-
	Water	74,212	-	-	-	-	-	-	-	-
	<i>Well Rehabs</i>	264,985	119,204	165,000	7,796	-	176,000	187,000	-	-
	Water	264,985	119,204	165,000	7,796	-	176,000	187,000	-	-
	<i>Cation Exchange Media Repl</i>	-	-	185,000	120,000	25,000	180,000	195,000	-	-
	Water	-	-	185,000	120,000	25,000	180,000	195,000	-	-
	<i>Rte 71 Water/Sewer Main Replacement</i>	49,464	288,710	105,166	105,166	47,094	47,094	-	-	-
	Water	44,904	288,136	42,166	42,166	12,871	12,871	-	-	-
	Sewer	4,560	574	63,000	63,000	34,223	34,223	-	-	-
	<i>Water Tower Painting</i>	-	-	-	-	18,000	495,000	477,000	-	-
	Water	-	-	-	-	18,000	495,000	477,000	-	-
	<i>Whispering Meadows</i>	3,049	1,090,185	22,500	9,050	-	-	-	-	-
	City-Wide	2,762	974,071	22,500	8,000	-	-	-	-	-
	Water	115	42,560	-	750	-	-	-	-	-
	Sewer	172	73,554	-	300	-	-	-	-	-

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.