



## United City of Yorkville

800 Game Farm Road  
Yorkville, Illinois 60560  
Telephone: 630-553-4350  
www.yorkville.il.us

### AGENDA CITY COUNCIL MEETING Tuesday, October 27, 2020 7:00 p.m.

**REVISED 10-23-20 @ 3:40 PM**

Additional agenda item added.

Mayor's Report Item #5

City Hall Council Chambers  
800 Game Farm Road, Yorkville, IL

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#### Call to Order:

#### Pledge of Allegiance:

#### Roll Call by Clerk: WARD I

Ken Koch  
Dan Transier

#### WARD II

Jackie Milschewski  
Arden Joe Plocher

#### WARD III

Chris Funkhouser  
Joel Frieders

#### WARD IV

Seaver Tarulis  
Jason Peterson

#### Establishment of Quorum:

#### Amendments to Agenda:

#### Presentations:

1. Fiscal Year 2020 Audit Report

#### Public Hearings:

#### Citizen Comments on Agenda Items:

#### Consent Agenda:

1. Minutes of the Regular City Council – October 13, 2020
2. Bill Payments for Approval
  - \$ 754,830.76 (vendors)
  - \$ 312,643.74 (payroll period ending 10/16/20)
  - \$ 1,067,474.50 (total)
3. ADM 2020-59 Treasurer's Report for September 2020
4. ADM 2020-63 Resolution Authorizing the Closure of the Illinois Funds Motor Fuel Tax Account –  
*authorize the Mayor and City Clerk to execute*

#### Mayor's Report:

1. CC 2020-79 Poppy Days Proclamation
2. CC 2020-80 Appointment of Freedom of Information Officer – Nicole Collum
3. PW 2020-63 ITEP Applications

**Mayor's Report (cont'd):**

**5. CC 2020-83 651 Prairie Pointe Acquisition**

- a. Ordinance Authorizing the Second Amendment to the Annual Budget for the Fiscal Year Commencing on May 1, 2020 and Ending on April 30, 2021**
- b. Ordinance Approving a Contract for the Purchase and Sale of Real Estate (651 Prairie Pointe Drive)**

**Public Works Committee Report:**

1. PW 2020-58 Resolution Authorizing the Purchase of Two Vehicles from Bob Ridings Ford, Taylorville, Illinois in the Amount Not to Exceed \$102,568.
2. PW 2020-59 Gas-N-Wash Public Improvement Acceptance
3. PW 2020-60 Kendall Marketplace Single Family Residential Improvement Acceptance
4. PW 2020-61 2021 Road to Better Roads Engineering Agreement
5. PW 2020-62 Fox Hill Roadway Improvements (Rebuild Illinois) Engineering Agreement

**Economic Development Committee Report:**

**Public Safety Committee Report:**

**Administration Committee Report:**

1. ADM 2020-56 Tax Levy Estimate
2. ADM 2020-61 Annual Treasurer's Report
3. ADM 2020-62 City Liability Insurance and Workman's Comp Insurance Renewal

**Park Board:**

**Planning and Zoning Commission:**

**City Council Report:**

**City Clerk's Report:**

**Community and Liaison Report:**

**Staff Report:**

**Mayor's Report (cont'd):**

4. CC 2020-81 FY 21 Budget Update

**Presentations (cont'd):**

2. CC 2020-82 Water Study

**Additional Business:**

**Citizen Comments:**

**Executive Session:**

1. For litigation, when an action against, affecting, or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent.
2. For the purchase or lease of real property for the use of the public body.

**Adjournment:**

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COMMITTEES, MEMBERS AND RESPONSIBILITIES

---

**ADMINISTRATION: November 18, 2020 – 6:00 p.m. – City Hall Conference Room**

<u>Committee</u>	<u>Departments</u>	<u>Liaisons</u>
Chairman: Alderman Funkhouser	Finance	Library
Vice-Chairman: Alderman Transier	Administration	
Committee: Alderman Plocher		
Committee: Alderman Peterson		

**ECONOMIC DEVELOPMENT: November 3, 2020 – 6:00 p.m. – City Hall Conference Room**

<u>Committee</u>	<u>Departments</u>	<u>Liaisons</u>
Chairman: Alderman Milschewski	Community Development	Planning & Zoning Commission
Vice-Chairman: Alderman Peterson	Building Safety & Zoning	Kendall Co. Plan Commission
Committee: Alderman Koch		
Committee: Alderman Frieders		

**PUBLIC SAFETY: November 5, 2020 – 6:00 p.m. – City Hall Conference Room**

<u>Committee</u>	<u>Departments</u>	<u>Liaisons</u>
Chairman: Alderman Tarulis	Police	School District
Vice-Chairman: Alderman Frieders		
Committee: Alderman Milschewski		
Committee: Alderman Transier		

**PUBLIC WORKS: November 17, 2020 – 6:00 p.m. – City Hall Conference Room**

<u>Committee</u>	<u>Departments</u>	<u>Liaisons</u>
Chairman: Alderman Plocher	Public Works	Park Board
Vice-Chairman: Alderman Koch	Engineering	YBSD
Committee: Alderman Funkhouser	Parks and Recreation	
Committee: Alderman Tarulis		



## United City of Yorkville

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City Hall Council Chambers  
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2. CC 2020-80 Appointment of Freedom of Information Officer – Nicole Collum
3. PW 2020-63 ITEP Applications



**Public Works Committee Report:**

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**Public Safety Committee Report:**

**Administration Committee Report:**

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3. ADM 2020-62 City Liability Insurance and Workman's Comp Insurance Renewal

**Park Board:**

**Planning and Zoning Commission:**

**City Council Report:**

**City Clerk's Report:**

**Community and Liaison Report:**

**Staff Report:**

**Mayor's Report (cont'd):**

4. CC 2020-81 FY 21 Budget Update

**Presentations (cont'd):**

2. CC 2020-82 Water Study

**Additional Business:**

**Citizen Comments:**

**Executive Session:**

1. For litigation, when an action against, affecting, or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent.
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Vice-Chairman: Alderman Koch	Engineering	YBSD
Committee: Alderman Funkhouser	Parks and Recreation	
Committee: Alderman Tarulis		

UNITED CITY OF YORKVILLE  
WORKSHEET  
CITY COUNCIL  
**Tuesday, October 27, 2020**  
7:00 PM  
CITY COUNCIL CHAMBERS

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**AMENDMENTS TO AGENDA:**

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**PRESENTATIONS:**

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1. Fiscal Year 2020 Audit Report

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**CITIZEN COMMENTS ON AGENDA ITEMS:**

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**CONSENT AGENDA:**

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1. Minutes of the Regular City Council – October 13, 2020

☐ Approved: Y \_\_\_\_\_ N \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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2. Bill Payments for Approval

☐ Approved \_\_\_\_\_

☐ As presented

☐ As amended

☐ Notes \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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3. ADM 2020-59 Treasurer's Report for September 2020

☐ Approved: Y \_\_\_\_\_ N \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_  
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4. ADM 2020-63 Resolution Authorizing the Closure of the Illinois Funds Motor Fuel Tax Account

☐ Approved: Y \_\_\_\_\_ N \_\_\_\_\_ ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

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\_\_\_\_\_

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**MAYOR'S REPORT:**

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1. CC 2020-79 Poppy Days Proclamation

☐ Approved: Y \_\_\_\_\_ N \_\_\_\_\_ ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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2. CC 2020-80 Appointment of Freedom of Information Officer – Nicole Collum

☐ Approved: Y \_\_\_\_\_ N \_\_\_\_\_ ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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3. PW 2020-63 ITEP Applications

☐ Approved: **Y** \_\_\_\_\_ **N** \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

---

**PUBLIC WORKS COMMITTEE REPORT:**

---

1. PW 2020-58 Resolution Authorizing the Purchase of Two Vehicles from Bob Ridings Ford, Taylorville, Illinois in the Amount Not to Exceed \$102,568.

☐ Approved: **Y** \_\_\_\_\_ **N** \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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2. PW 2020-59 Gas-N-Wash Public Improvement Acceptance

☐ Approved: **Y** \_\_\_\_\_ **N** \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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3. PW 2020-60 Kendall Marketplace Single Family Residential Improvement Acceptance

☐ Approved: **Y** \_\_\_\_\_ **N** \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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4. PW 2020-61 2021 Road to Better Roads Engineering Agreement

☐ Approved: **Y** \_\_\_\_\_ **N** \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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5. PW 2020-62 Fox Hill Roadway Improvements (Rebuild Illinois) Engineering Agreement

☐ Approved: **Y** \_\_\_\_\_ **N** \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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## ADMINISTRATION COMMITTEE REPORT:

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1. ADM 2020-56 Tax Levy Estimate

☐ Approved: Y \_\_\_\_\_ N \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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2. ADM 2020-61 Annual Treasurer's Report

☐ Approved: Y \_\_\_\_\_ N \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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3. ADM 2020-62 City Liability Insurance and Workman's Comp Insurance Renewal

☐ Approved: Y \_\_\_\_\_ N \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



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**MAYOR'S REPORT (CONT'D):**

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4. CC 2020-81 FY 21 Budget Update

☐ Approved: Y \_\_\_\_\_ N \_\_\_\_\_    ☐ Subject to \_\_\_\_\_

☐ Removed \_\_\_\_\_

☐ Notes \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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**PRESENTATIONS (CONT'D):**

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2. CC 2020-82 Water Study

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**ADDITIONAL BUSINESS:**

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**CITIZEN COMMENTS:**

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Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Presentation #1

Tracking Number

### Agenda Item Summary Memo

**Title:** Fiscal Year 2020 Audit Report

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** \_\_\_\_\_  
\_\_\_\_\_

### Council Action Previously Taken:

Date of Action: \_\_\_\_\_ Action Taken: \_\_\_\_\_

Item Number: \_\_\_\_\_

**Type of Vote Required:** \_\_\_\_\_

**Council Action Requested:** \_\_\_\_\_  
\_\_\_\_\_

**Submitted by:** Rob Fredrickson Finance  
Name Department

### Agenda Item Notes:

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**2020**



# **Comprehensive Annual Financial Report**

**Fiscal Year Ended April 30, 2020**

## **UNITED CITY OF YORKVILLE**

800 Game Farm Road  
Yorkville, Illinois 60560  
(630) 553-4350  
[www.yorkville.il.us](http://www.yorkville.il.us)

**UNITED CITY OF YORKVILLE,  
ILLINOIS**

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
APRIL 30, 2020**

Prepared by:

Rob Fredrickson  
Director of Finance

# UNITED CITY OF YORKVILLE, ILLINOIS

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# UNITED CITY OF YORKVILLE, ILLINOIS

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# UNITED CITY OF YORKVILLE, ILLINOIS

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## **INTRODUCTORY SECTION**

This section includes miscellaneous data regarding the City including: List of Principal Officials, Organization Chart, Transmittal Letter and the Certificate of Achievement for Excellence in Financial Reporting.

UNITED CITY OF YORKVILLE, ILLINOIS

Principal Officials

Fiscal Year Ended April 30, 2020

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**EXECUTIVE**

Mayor: John P. Purcell

**LEGISLATIVE**

Ward 1:	Dan Transier, Alderman
Ward 1:	Ken Koch, Alderman
Ward 2:	Jackie Milschewski, Alderman
Ward 2:	Arden Joe Plocher, Alderman
Ward 3:	Joel Frieders, Alderman
Ward 3:	Chris Funkhouser, Alderman
Ward 4:	Seaver Tarulis, Alderman
Ward 4:	Jason Peterson, Alderman

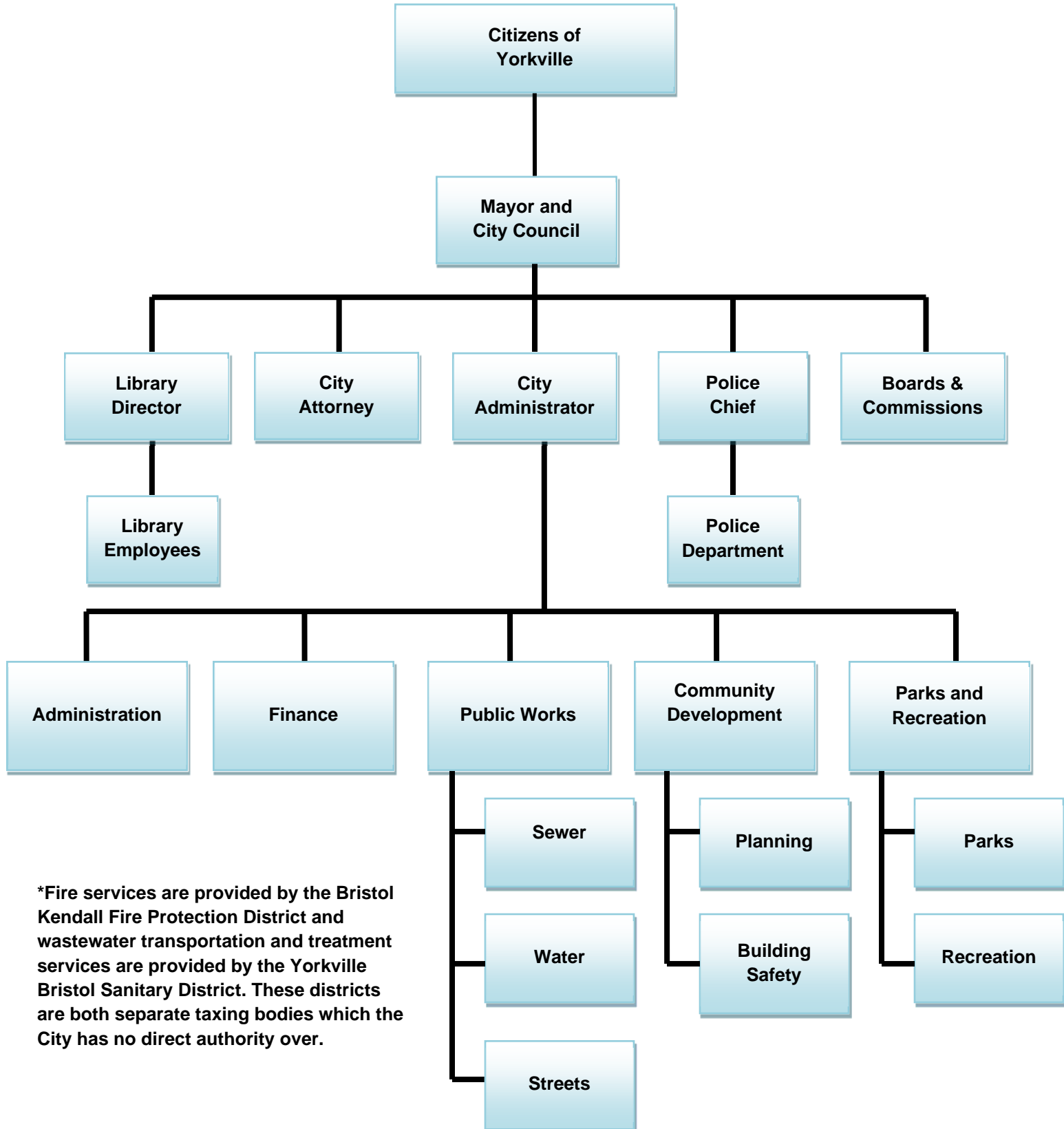
**ADMINISTRATION**

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
Assistant City Administrator:	Erin Willrett
City Clerk:	Lisa Pickering



# United City of Yorkville

## Fiscal Year 2020 Organization Structure





## United City of Yorkville

800 Game Farm Road  
Yorkville, Illinois 60560  
Telephone: (630) 553-4350  
[www.yorkville.il.us](http://www.yorkville.il.us)

October 8, 2020

To The Honorable John Purcell, Mayor  
Members of the City Council  
Citizens of Yorkville, Illinois

The Comprehensive Annual Financial Report (CAFR) of the United City of Yorkville, Illinois, for the Fiscal Year ended April 30, 2020, is hereby submitted. The submittal of this report complies with Illinois state law which requires that the City issue a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by an independent firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the City. Consequently, responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. We believe the data, as presented, is accurate in all material respects; and is presented in a manner designed to fairly set forth the financial position of the United City of Yorkville. The results of operations as measured by the financial activity of its various funds; and all disclosures necessary to enable the reader to gain a reasonable understanding of the City's financial affairs have been included.

The City's financial statements have been audited by Lauterbach & Amen LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the United City of Yorkville for the fiscal year ended April 30, 2020, are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluation of the overall financial statement presentation. The independent auditors concluded, based upon their audit procedures, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the City's financial statements for the fiscal year ended April 30, 2020, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

This report includes all funds of the City (primary government), including the Yorkville Public Library and Parks and Recreation Department, and its pension trust fund, the Yorkville Police Pension Fund. The Police Pension was determined to be a pension trust fund due to its fiduciary and fiscal relationship with the City, as its singular purpose is to provide retirement benefits to the City's sworn police officers. The City does not have any other reporting units that would qualify as a discretely presented component unit in the separate column of the government-wide financial statements.

Generally accepted accounting principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This transmittal letter is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

## **Profile of the United City of Yorkville**

Yorkville was first settled in 1833 and has been the county seat of Kendall County since 1859. The Village of Yorkville was incorporated in 1874, with a population of approximately 500 people. At that time, the Village of Yorkville only encompassed land on the south side of the Fox River; another village, called Bristol, was located directly across from Yorkville on the north side of the river. In 1957 the two villages merged, via referendum, to form the United City of Yorkville. The City, a non-home rule community as defined by the Illinois Constitution, covers approximately 22 square miles with a 2017 special census population of 19,022 residents. The City is located in central Kendall County, about 45 miles southwest of Chicago, Illinois. The City is primarily agricultural and residential in nature, with housing stock consisting of approximately 7,400 single family (includes townhomes, condominiums and duplexes) dwelling units.

The City operates under a Mayor/Council form of government, as defined in Illinois State Statutes. The legislative authority of the City is vested in an eight-member council, each elected from their respective wards to overlapping four-year terms. The Mayor is elected at large to a four-year term. The Mayor appoints, with Council consent, a City Administrator to manage the day-to-day operations of the City.

The City provides a full range of municipal services with 83 full-time, and 104 part-time employees working in public safety, public works (including water distribution and sewer services), community development, building and zoning, parks and recreation, library services and general administration. The City maintains approximately 140 miles of streets and 300 acres of park and green space. Solid waste collection and recycling services are administered by the City through a contract with a private firm. Sewage treatment and fire protection services are provided by the Yorkville Bristol Sanitary District and the Bristol Kendall Fire Protection District; both of which are independent units of government.

The Yorkville Public Library is operated under an appointed board, which is separate from the City Council. Library Board positions are appointed by the Mayor and expire on a rotating basis. Library operations are administered by the Library Board; however, the City is required by state statute to include within its property tax levy and budget, the Library's requests. The Library does not have authority to issue debt and must do so through the City.

## **Accounting System and Budgetary Control**

Management of the United City of Yorkville is responsible for establishing and maintaining an internal control structure. The internal control structure is designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. This structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

In addition, the United City of Yorkville maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. Activities of the general fund, special revenue funds, capital project funds, debt service funds and enterprise funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level for all budgeted funds. The budget process begins in the fall when department heads begin to prepare line item budgets for their respective departments for the upcoming fiscal year, before submitting them to the City Administrator and Finance Director. Throughout the fall and winter, the proposed budgets from each department are discussed and revisions are made based on the projected financial outlook and priorities of the City. A draft budget is then prepared and presented to City Council in February or March. A public hearing is required to be held on the budget prior to formal adoption by City Council. The annual budget must be adopted before May 1<sup>st</sup>, which is the beginning of the City's fiscal year.

## **Local Economy**

Yorkville is home to several large and midsize manufacturers and retailers including the Wm. Wrigley Jr. Company, Boombah, Inc., Newlywed Foods, Jewel/Osco, Target, Kohl's, Home Depot and Menards. It is also home to Raging Waves, Illinois largest water park. The City's administrative staff, in conjunction with its economic development consultant, continues to work on attracting and retaining commercial and industrial business to the City.

Building permits were issued for several commercial developments during the current fiscal year, with a number of new businesses slated to open along Illinois Route 47 and within the Kendall Marketplace development. Popeye's, a fried chicken fast food chain, opened recently in Yorkville on the southeast side of Kennedy Road and Illinois Route 47. This 2,500 square foot restaurant with drive-through window is located in front of the Menards home improvement store. On the City's west side, within the Kendall Marketplace development, a freestanding 2,000 square foot Verizon retail store is expected to open for business in late September 2020. Construction is also underway for a Smoothie King shop immediately adjacent to the Verizon store. Smoothie King is a beverage franchise chain known for its blended fruit drinks and is expected to open later this year. Finally, a Dunkin Donuts restaurant is now open in the Lenny's Gas N Wash fuel station, located just north of Raging Waves Waterpark on Illinois Route 47.

The local housing market continues to improve, as the number of new single family building permits totaled 173 in fiscal year 2020; with early figures from the subsequent fiscal year suggesting an even larger amount of new housing starts despite the ongoing COVID-19 pandemic. Foreclosures in the City totaled 51 in 2019, which is about 9% less than the previous calendar year, and significantly less than the post-recessionary high of 362 foreclosures in 2010.

Despite the many budgetary challenges facing the State of Illinois, including looming debt and pension obligations, the City has seen multiple signs that the local economy is continuing to remain resilient. The U.S. Census Bureau 5-year Community Survey estimates report that the City has a median family income of \$95,180. This compares to \$91,764 for Kendall County and \$63,575 for the State of Illinois. Yorkville's unemployment rate was 3.4% at the end of calendar year 2019, which is in line with Kendall County at 3.3%, and lower than the State unemployment rate of 4.0%. The equalized assessed valuation (EAV) of taxable property within the City continues to develop, increasing by an average of 6% from 2015 through 2019. In addition, the City's sales tax base continues to expand, as municipal sales tax proceeds have continued to exceed prior year amounts by an average annualized growth rate of approximately 4% since fiscal year 2014.

The COVID-19 pandemic, in conjunction with various governmental measures taken to protect public health during the pandemic, has had an adverse impact on economies throughout the world. The impact of the COVID-19 pandemic on the United States is expected to be extensive and negatively impact national, state and local economies. Any negative impact on the State's finances may adversely affect the City as well, due to delays or reductions in shared tax and intergovernmental revenue streams. Conversely, the City's finances may also be negatively impacted by factors particular to the local area economy, separate and apart from the State of Illinois. At this time, the City cannot accurately predict the overall impact that COVID-19, and the resulting recession, will have on its finances. However, management and City Council have taken several actions to mitigate the potential budgetary impact of the pandemic on the City's finances, including the deferral of certain capital outlays and placing limits on discretionary spending. To help our residents and businesses, the City has suspended penalties and service disconnections on delinquent water bills.

## Major Initiatives

In fiscal year 2020 the City continued to pursue several major initiatives, including:

- **Adjustable Rate Note Payable Refinancing** - In November of 2019, the City took out a loan in the amount of \$548,273 in order to refinance an existing note payable, which was originally used to acquire a building for the purposes of storing public works and park equipment in 2008. The new loan reduced the annual interest rate by 38%, from 5.8% to 3.6%, and will save the City approximately \$63,000 over the remaining life of the loan.
- **Unified Development Ordinance** – Commencement of the City’s Unified Development Ordinance (UDO) began in earnest in fiscal year 2020, with the creation of the UDO Advisory Committee in the Summer of 2019. The UDO Steering Committee will work with staff and consultants 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.
- **Downtown Overlay District Streetscape Master Plan** - 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.
- **Neighborhood Design Manual** – The City adopted a neighborhood design manual to encourage the conservation and preservation of the housing stock in the traditional downtown neighborhood areas, as well as guide new housing construction that is in scale and character with adjacent housing. This manual is a separate document from the existing City’s appearance code, which addresses design issues primarily in Yorkville’s newly developing areas, but may be used in tandem with a future downtown facade improvement program.
- **Road to Better Roads (RTBR) Program and Other Capital Projects** – Based on the findings of an updated road study conducted in 2018 and in an effort to address ongoing infrastructure needs, the City continued its annual capital improvement program in the current fiscal year, commonly referred to as the “Road to Better Roads” program. Construction costs in fiscal year 2020 totaled approximately \$650,000 for roadway improvements, consisting of pavement milling and overlays on several local streets. In addition, the City worked with the County to resurface a portion of Mill Road, from Kennedy Road through its intersection with Allegiance Crossing; constructed a new materials storage shed; completed the construction of new watermain on East Orange Street; continued with replacing cation media at water treatment plants #8 and #9; commenced preliminary engineering for the Elizabeth Street watermain project; concluded activities relating to sanitary sewer improvement on Church Street; expedited the replacement of forty-one computers, due to Microsoft no longer supporting the Windows 7 platform; and purchased several new vehicles, including a SUV police squad and a dump truck cab and chassis for the Streets Department.



## **Long-Term Financial Planning**

Management annually develops five-year financial forecasts for all budgeted funds. These forecasts serve as the basis for identifying not only future capital needs, but future operational and personnel requirements as well. Revenue and expenditure trends will be evaluated and prioritized based on the goals set forth by the City Council. It is the intent of management that this five-year financial forecast will serve as the foundation for each year's corresponding budget document.

## **Relevant Financial Policies**

In order to ensure that the City continues to meet its immediate and long-term service goals, several financial policies and procedures have been implemented by management. Some of the more prescient policies include the following:

- Issue a Comprehensive Annual Financial Report (CAFR) within 180 days of the end of each fiscal year that complies with generally accepted accounting principles.
- Monthly revenue, expenditure and cash balance reporting for all funds. These financial reports ensure that the City Council is made aware of any variances from the appropriated budget. In addition, the City's budget document continues to be revised in order to enhance transparency.
- Maintain the "Information for Citizens" webpage on the City's website, which contains a wide array of financial information including: budget and audit information; annual treasurer's reports; bill lists; employee salary and benefit information; tax rates and fees; and other nonfinancial information.
- A fund balance policy establishing benchmark reserve levels to be maintained in the City's various funds, in order to promote financial stability and provide adequate cash flow for operations.
- A pension funding policy which defines the manner in which the City funds the long-term cost of benefits promised to plan participants and defines the calculation of the actuarial determined contribution (ADC) to the Yorkville Police Pension and Illinois Municipal Retirement Funds.
- An investment policy which invests public funds in a manner which protects principal, maximizes return for a given level of risk and meets the daily cash flow needs of the City.
- A capital asset policy which establishes the capitalization thresholds and estimated useful lives of capital assets.
- A purchasing policy to ensure that goods and services are obtained in a timely manner at the lowest possible cost.
- A post issuance compliance policy to ensure that City remains in compliance with federal tax laws after the issuance of tax-exempt debt.
- A credit card policy for all City related credit card purchases. All City employees are required to sign a credit card policy acknowledgement form prior to receiving a City issued credit card.

## **Pension Trust Funds and Post-Employment Benefits**

Two pension plans are established by State Statute, which cover City employees. The benefits and funding of each plan are determined by state statute, and each plan provides retirement, disability and death benefits for participants.

The Police Pension Fund is funded through an annual property tax levy, employee contributions and investment earnings. The Illinois Municipal Retirement Fund (IMRF) pension plan covers civilian full-time employees. Funding for IMRF is made through contributions from the employer (actuarially determined annually by IMRF) and employees of the City (established at 4.5% of total compensation). Employees covered under both pension plans also contribute to Social Security (6.2% of salary capped annually) and Medicare (1.45% of total compensation). The City also provides post-retirement health care benefits for retirees and their dependents, which is financed on a pay-as-you-go basis, with retirees paying 100% of their health care premiums. The notes to the financial statement provide more information pertaining to employee pensions and post-retirement health care benefits.

## **Awards and Acknowledgments**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the United City of Yorkville for its comprehensive annual financial report for the fiscal year ended April 30, 2019. This was the 9<sup>th</sup> year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. The report must also satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of the comprehensive annual financial report would not have been possible without the dedicated services of the City department heads and staff. The entire finance department staff is extended a special appreciation for all of their assistance in the completion of the annual audit.

Additionally, we would like to acknowledge the Mayor and City Council for their leadership and support in planning and conducting the financial operations of the City, which has made preparation of this report possible.

Respectfully submitted,



Bart Olson, ICMA-CM  
City Administrator



Rob Fredrickson, CPA  
Director of Finance



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
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Presented to

**United City of Yorkville  
Illinois**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**April 30, 2019**

*Christopher P. Morrell*

Executive Director/CEO

## **INDEPENDENT AUDITORS' REPORT**

This section includes the opinion of the City's independent auditing firm.



## **INDEPENDENT AUDITORS' REPORT**

October 8, 2020

The Honorable City Mayor  
Members of the City Council  
United City of Yorkville, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the United City of Yorkville, Illinois, as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the United City of Yorkville, Illinois, as of April 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the United City of Yorkville, Illinois' basic financial statements. The introductory section, other supplementary information, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the United City of Yorkville (“City”), we offer readers of the City’s financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended April 30, 2020. Since the Management’s Discussion and Analysis (“MD&A”) is designed to focus on the current year’s activities, resulting changes and currently known facts, it should be read in conjunction with the Letter of Transmittal on pages 3 through 8 and the City’s financial statements (beginning on page 24).

## **Financial Highlights**

- The assets/deferred outflows of the United City of Yorkville exceeded its liabilities/deferred inflows at the close of the fiscal year by \$148,195,521 (*net position*). Of this amount, \$141,827,198 was invested in capital assets, net of related debt; \$1,862,586 was restricted for specific activities such as IMRF, highways and streets, special service areas, land cash and library operations. Remaining net position, totaling \$4,505,737, was unrestricted.
- The City’s aggregate net position increased by \$5,637,206 or 4.0% during the year ended April 30, 2020. Of this increase, \$1,778,970 is attributable to governmental activities and \$3,858,236 is attributable to business-type activities.
- Total revenues increased by 11.2% from \$29,926,004 to \$33,263,013. Overall expenses totaled \$27,625,807, which is an increase of 9.1% over the preceding fiscal year.
- At the culmination of the current fiscal year, the City’s governmental funds reported combined fund balances of \$8,213,290, compared to \$8,481,099 reported on April 30, 2019.
- For the fiscal year ended April 30, 2020, the City’s General Fund reported an increase in fund balance of \$632,237. Total ending fund balance in the General Fund was a positive \$7,512,060.
- Both the City’s Water and Sewer Funds reported positive changes in net position during the current fiscal year, reporting ending net position balances of \$33,862,890 and \$34,329,524, respectively.

## **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City’s basic financial statements. The City’s basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The governmental-wide statements are divided between governmental activities and business-type activities. The perspective of the fund financial statements presents financial information for individual funds established by the City for specific purposes. They are categorized into three distinct groups: governmental, proprietary and fiduciary. This report also contains other supplementary information in addition to the basic financial statements.

## **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the City’s finances, in a manner similar to a private-sector business. The Statement of Net Position presents information on all of the City’s assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government (legislative, administration



and finance), public safety (police), community development, public works (street operations, health and sanitation) and parks and recreation. Property taxes, shared state taxes and local utility taxes finance the majority of these services. Business-type activities reflect private sector type operations, where the fee for service typically covers all or most of the cost of operations, including depreciation. The business-type activities of the City include water and sewer operations.

The government-wide financial statements may be found on pages 24 through 27 of this report.

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the United City of Yorkville can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

### ***Governmental Funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains twelve individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Library Fund, Parks and Recreation Fund and the Citywide Capital Fund, all of which are considered to be major funds. Information from the City's other eight governmental funds are combined into a single column presentation. Individual fund information for these non-major governmental funds is provided elsewhere in the report.

The United City of Yorkville adopts annual budgets for its General Fund, Library Fund, Parks and Recreation Fund and Citywide Capital Fund. A budgetary comparison schedule has been provided for all four funds to demonstrate compliance with this budget. The basic governmental fund financial statements may be found on pages 28 through 33 of this report.

### ***Proprietary Funds***

The City maintains one type of proprietary fund (enterprise funds). Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Fund (major fund) and the Sewer Fund (major fund).

The basic proprietary fund financial statements may be found on pages 34 through 37 of this report.

### ***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's operations. The City maintains one fiduciary trust fund, the Police Pension Fund. The accounting used for fiduciary funds is similar to that used by proprietary funds. The basic fiduciary fund financial statements may be found on pages 38 and 39 of this report.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the information provided in the government-wide and fund financial statements. The notes to the financial statements may be found on pages 40 through 88 of this report.

### **Other Information**

In addition to the basic financial statements, this report also includes certain required supplementary information related to budgetary information and the City's progress in funding its obligation to provide pension and other post-employment benefits to its employees. Required non-major fund information can be found following the required supplementary information.

Required supplementary information may be found on pages 89 through 99 of this report. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules may be found on pages 100 through 137 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

### Statement of Net Position

The following chart reflects the condensed Statement of Net Position (in millions):

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
<b>Assets:</b>						
Current Assets	\$ 18.1	\$ 16.9	\$ 4.8	\$ 4.8	\$ 22.9	\$ 21.7
Capital Assets	97.9	96.6	70.3	69.3	168.2	165.9
Other Assets	-	-	11.1	11.1	11.1	11.1
Total Assets	116.0	113.5	86.2	85.2	202.2	198.7
Deferred Outflows	2.7	3.2	0.2	0.3	2.9	3.6
Total Assets/Deferred Outflows	<b>118.7</b>	<b>116.8</b>	<b>86.3</b>	<b>85.5</b>	<b>205.1</b>	<b>202.3</b>
<b>Liabilities:</b>						
Current Liabilities	6.0	4.7	3.6	3.5	9.6	8.2
Long-term Liabilities	25.1	26.6	14.5	17.7	39.6	44.3
Total Liabilities	31.2	31.3	18.0	21.1	49.2	52.4
Deferred Inflows	7.6	7.2	0.1	0.0	7.7	7.3
Total Liabilities/Deferred Inflows	<b>38.7</b>	<b>38.5</b>	<b>18.2</b>	<b>21.2</b>	<b>56.9</b>	<b>59.7</b>
<b>Net Position:</b>						
Net Investment in Capital Assets	86.4	83.8	55.4	58.1	141.8	141.9
Restricted	1.9	1.7	-	-	1.9	1.7
Unrestricted	(8.3)	(7.3)	12.8	6.2	4.5	(1.1)
Total Net Position	<b>\$ 80.0</b>	<b>\$ 78.2</b>	<b>\$ 68.2</b>	<b>\$ 64.3</b>	<b>\$ 148.2</b>	<b>\$ 142.6</b>

The City's combined net position increased by \$5.6 million, from \$142.6 million to \$148.2 million, during the current fiscal year. This change is the result of \$1.8 million and \$3.8 million increases in the net position of governmental activities and business-type activities, respectively. The increase in the net position of governmental activities was due to better than expected operating results and an increase in capital assets. Capital asset additions in the current fiscal year consisted primarily of developer donations, City constructed roadway improvements and unfinished infrastructure that was still being constructed at fiscal year end. Current liabilities for governmental activities increased by \$1.3 million due to the implementation of GASB Statement Number 84 (Fiduciary Activities); which requires the City's previously classified agency funds, to be presented as part of governmental activities for financial reporting purposes beginning in the fiscal year ended April 30, 2020. Restricted net position for governmental activities decreased by \$0.2 million, as the City continues to draw down on accumulated property tax proceeds to fund employer contributions related to IMRF. The enhanced net position of business-type activities was due mainly to the continued amortization of long-term debt applicable to the Water and Sewer Funds.

The largest portion of the United City of Yorkville's net position, totaling \$141,827,198, reflects its investment in capital assets (e.g., land, infrastructure, buildings, vehicles and equipment), less any related debt used to acquire or construct those assets that are still outstanding. The City uses its capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the United City of Yorkville's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The final component of the United City of Yorkville's net position, or 1.3%, represents resources that are subject to external restrictions on how they may be used. At fiscal year end, total restricted net position was comprised as follows: 10.9% is for impending IMRF expenses; 37.7% is for prospective library operations; 37.4% is for upcoming road

maintenance and improvement projects relating to the City's motor fuel tax (MFT) program; 13.3% is for future land cash related park projects; and 0.7% is restricted for special service area use.

As of April 30, 2020, the City was able to report positive balances in all three categories of net position for its business-type activities. Unrestricted net position for governmental activities finished fiscal year 2020 at negative \$8,257,280. This was a decline of approximately \$1 million in comparison to the prior fiscal year, as the negative equity position of the TIF Funds increased due to several developer incentive payouts. Unrestricted net position for business-type activities ended the current fiscal year at 12,763,017, an increase of \$6.6 million, as the result of increased capital assets and reduced debt. In addition, due to a change in accounting estimate, net investment in capital assets decreased by \$2.7 million. Previously, the 2011 ARS bonds had been excluded from the net investment in capital asset calculation. Please refer to Note 3 for a detailed breakdown of the calculation.

Additional information on the Statement of Net Position may be found on pages 24 and 25 of this report.

### Activities

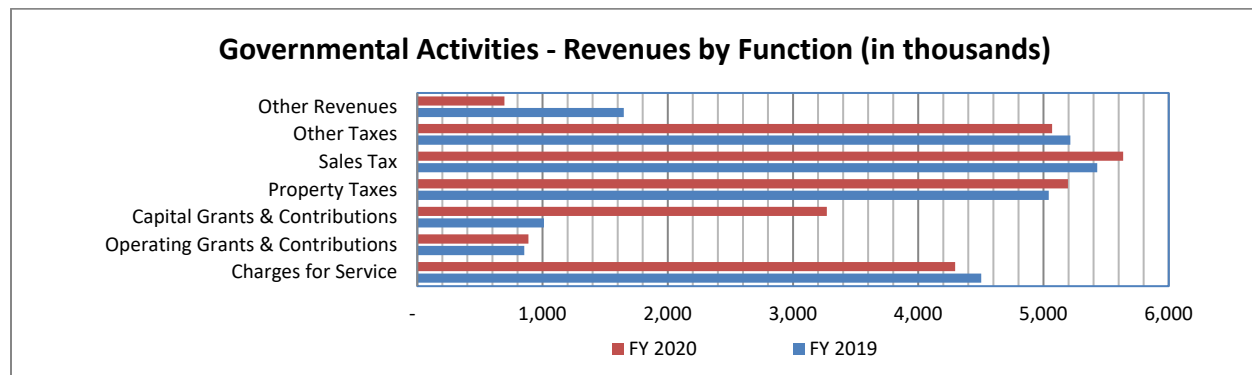
The following table reflects the revenue and expenses of the City's governmental and business-type activities (in millions).

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$ 4.3	\$ 4.5	\$ 6.0	\$ 6.1	\$ 10.3	\$ 10.6
Operating Grants & Contributions	0.9	0.9	-	-	0.9	0.9
Capital Grants & Contributions	3.3	1.0	2.0	-	5.3	1.0
General Revenues:						
Property Taxes	5.2	5.0	-	-	5.2	5.0
Other Taxes	10.7	10.6	-	-	10.7	10.6
Other Revenue	0.7	1.6	0.2	0.1	0.9	1.8
<b>Total Revenues</b>	<b>\$ 25.0</b>	<b>\$ 23.7</b>	<b>\$ 8.2</b>	<b>\$ 6.2</b>	<b>\$ 33.3</b>	<b>\$ 29.9</b>
<b>Expenses</b>						
General Government	6.2	5.0	-	-	6.2	5.0
Public Safety	6.5	6.0	-	-	6.5	6.0
Community Development	0.8	0.9	-	-	0.8	0.9
Public Works	4.9	4.1	-	-	4.9	4.1
Library	1.0	1.0	-	-	1.0	1.0
Parks & Recreation	2.7	3.0	-	-	2.7	3.0
Interest Long-Term Debt	0.5	0.5	-	-	0.5	0.5
Water	-	-	3.3	3.3	3.3	3.3
Sewer	-	-	1.8	1.6	1.8	1.6
<b>Total Expenses</b>	<b>\$ 22.6</b>	<b>\$ 20.5</b>	<b>\$ 5.0</b>	<b>\$ 4.8</b>	<b>\$ 27.6</b>	<b>\$ 25.3</b>
<b>Excess(Deficiency) before Transfers</b>	<b>\$ 2.5</b>	<b>\$ 3.2</b>	<b>\$ 3.2</b>	<b>\$ 1.4</b>	<b>\$ 5.6</b>	<b>\$ 4.6</b>
Transfers	(0.7)	(0.9)	0.7	0.9	-	-
<b>Change in Net Position</b>	<b>\$ 1.8</b>	<b>\$ 2.3</b>	<b>\$ 3.9</b>	<b>\$ 2.3</b>	<b>\$ 5.6</b>	<b>\$ 4.6</b>
Net Position, Beginning	<b>\$ 78.2</b>	<b>\$ 75.9</b>	<b>\$ 64.3</b>	<b>\$ 62.0</b>	<b>\$ 142.6</b>	<b>\$ 137.9</b>
Net Position, Ending	<b>\$ 80.0</b>	<b>\$ 78.2</b>	<b>\$ 68.2</b>	<b>\$ 64.3</b>	<b>\$ 148.2</b>	<b>\$ 142.6</b>

Additional information on the Statement of Net Position may be found on pages 24 and 25 of this report.

## Governmental Activities

### Revenues



Total governmental activities revenue for the current fiscal year was \$25,050,720, compared to \$23,703,064 in the previous fiscal year, an increase of 5.7%.

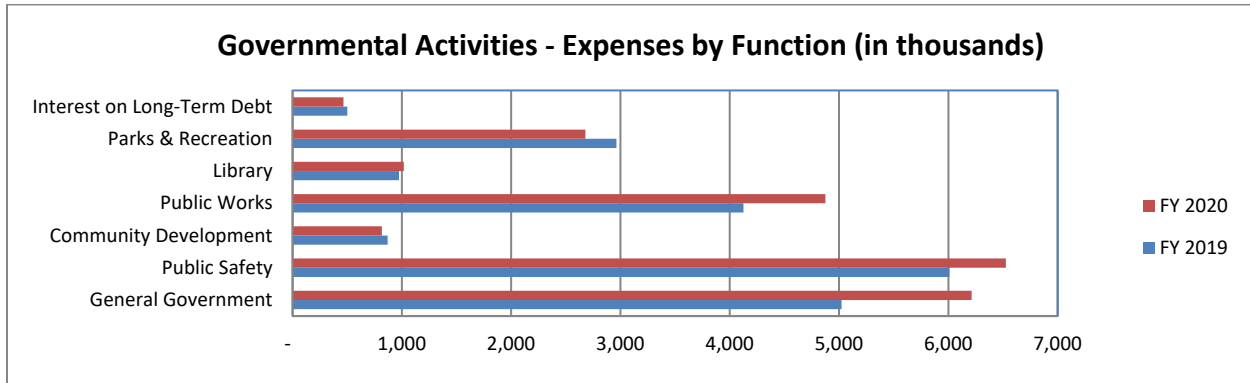
Property taxes, one of the City's principal revenue sources (20.7% of aggregate revenues), totaled \$5.2 million in fiscal year 2020. Property taxes support various governmental activities, including the City's annual contribution to the Yorkville Police Pension Fund. The City contributed \$1,111,484 to the Police Pension Fund in the current fiscal year, fully funding its actuarially determined contribution amount pursuant to its pension funding policy. Total property tax revenues increased by 3.1%, as the Library increased its levy for operations, and the second TIF in the downtown area generated incremental revenue for the first time. The City increased its requested levy as well, but only by the increment generated solely from new construction. This resulted in additional proceeds of approximately \$75,000, which were used to offset the increased employer contribution to the Yorkville Police Pension Fund.

The City received sales taxes in excess of \$5.6 million in fiscal year 2020, which is a 3.8% increase over the prior year. Sales taxes were particularly robust during the last few months of the fiscal year, as consumers began purchasing greater quantities of food and other household items in anticipation of the ensuing COVID-19 pandemic. The "other taxes" classification includes several revenue sources, including income, excise, utility, business district, video gaming and state use taxes. The other taxes classification decreased by 2.8% in the current fiscal year, as most of these revenue streams were impacted by the pandemic to varying degrees. Income tax decreased by \$95,722 over fiscal year 2019 amounts, due in large part to the State's decision to defer the income deadline to July 15<sup>th</sup>. Excise taxes continued to decline precipitously throughout the fiscal year, falling by 20.2% as a result of the declining use of land lines. Local use tax posted year-over-years gains of 15%, due to the continued prevalence of online purchases, which were ostensibly augmented by the pandemic and the corresponding shelter in place orders from the Governor during the last two months of the fiscal year.

Aggregate charges for service revenues decreased by 4.6% in the current fiscal year, as overall license and permit fees declined by 6.6%. Recreation programming revenues were particularly hard hit by the pandemic, falling by 12% in comparison to the previous fiscal year. The "other revenues" classification, which primarily consists of various reimbursements related to capital projects declined significantly in fiscal year 2020, as fewer capital projects were eligible for reimbursement from outside sources.

Capital grant and contribution revenues increased significantly (\$2.3 million) in comparison to fiscal year 2019 amounts, as the City accepted several material capital contributions from developers in the current fiscal year.

## Expenses

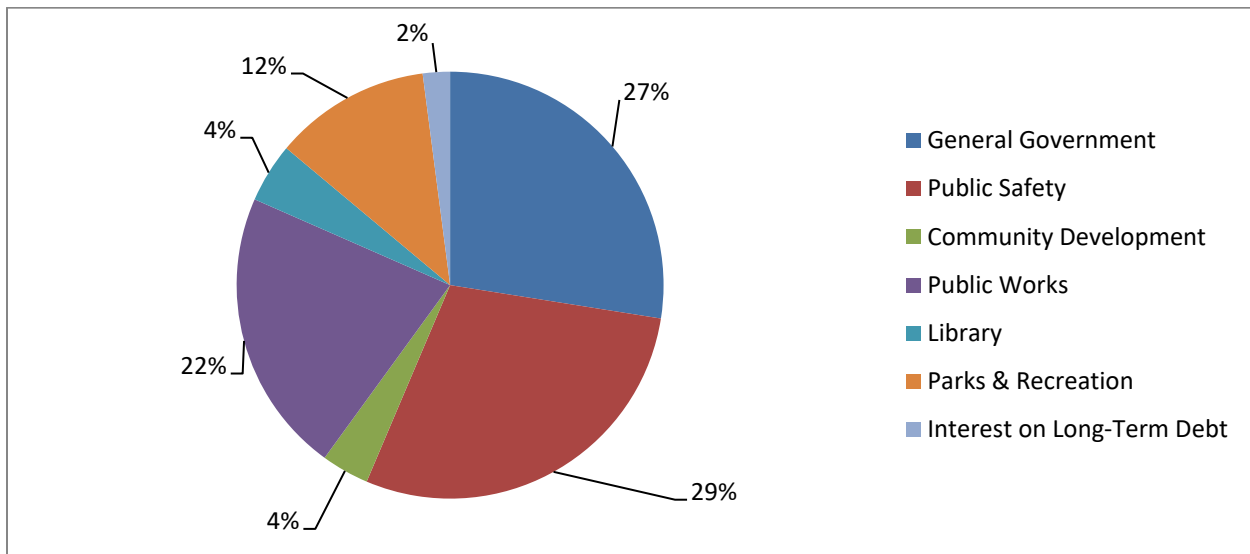


Total expenses amounted to \$22,591,814 for governmental activities in fiscal year 2020. This reflects an increase of 10.4% from the prior year. The public safety and general government functions comprised the greatest proportion of governmental activities expenses, accounting for a combined 56.4% of the total. Other primary functional areas include public works and parks and recreation, which account for 21.6% and 11.9%, respectively, of total governmental activities expense.

Public works expenses totaled \$4.9 million in fiscal year 2020, which is a 18.2% increase over fiscal year 2019 amounts. This increase is attributable to substantially more capital asset acceptances in the current fiscal year. Public safety expenses increased by 8.6%, due to a retirement payout, the hiring of several officers and increased pension expense. General government expenses increased by 23.7%, as the result of a one-time incentive payout of \$700,000 to the developer of a new hotel located in the City's Countryside TIF district.

Community development expenses decreased 6.1%, due to reductions in vehicle purchases and outsourced inspections. Parks and Recreation expenses were down 9.6%, due to fewer land cash related park improvements. Interest on long-term debt declined by 7.1%, as the City continues to pay down debt related to governmental activities.

The following pie chart shows the breakdown of governmental activities expenses by function.



## **Business-Type Activities**

Business-type activities increased the City's net position by \$3,858,236. For the current fiscal year, 74% of all business-type activity revenue was generated from fees for services relating to the City's water and sewer utilities. Charges for services totaled \$6.0 million in fiscal year 2020, which represents a decrease of approximately \$67,000 (1.1%) in comparison to the prior year. This nominal decrease in charge for service revenue was the result of several factors including: decreased water consumption by residents; a reduction in connection fee revenue; and the City's choice to forego late payment penalties on the March 2020 utility bills, in an effort to help mitigate the economic impact of COVID-19 on local residents and businesses.

Capital grant and contribution revenue for business-type activities in fiscal year 2020 increased significantly, as several water and sewer related infrastructure assets were accepted from developers. "Other revenues", which are comprised of rental income, reimbursements, proceeds from capital asset sales, interest income and miscellaneous items; increased by \$62,210, due to additional rental income generated from a new cell tower lease and the recovery of investment proceeds. Net transfers totaled a positive \$679,936, which was used to fund debt service payments.

## **FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

**Governmental Funds** - The focus of the United City of Yorkville's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the United City of Yorkville's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the United City of Yorkville's governmental funds reported combined ending fund balances of \$8,213,290, a decrease of \$267,809 over last year's totals. Approximately 40% of fund balance for the governmental funds is identified between the restricted, assigned and unassigned categories. Restricted fund balance, which accounts for 22.7% of total fund balance, includes amounts restricted for IMRF, library operations, special service areas, land cash and the City's motor fuel tax program. The bulk of unassigned fund balance, which accounts for 58.2% of total governmental fund balance, is in the General Fund (\$7.2 million); with the negative equity portion of \$2.5 million residing in the City's three TIF districts. Remaining fund balance for the governmental funds is allocated as follows: \$76,708 (0.9%) is nonspendable (i.e. prepaids); \$398,488 (4.9%) is committed for parks and recreation activities; and \$1,099,847 (13.4%) is assigned for various capital projects, vehicles and equipment.

The Library Fund reported a positive fund balance of \$702,190 at the end of fiscal year 2020, which represents an increase of \$64,659 in comparison to last year's fund balance amount of \$637,531. Property taxes used to finance library operations, which account for 91.3% of total library operational revenues, increased by \$33,651 (5.0%). Library development fees continued to remain strong in the current fiscal year, eclipsing last year's post-recession high of \$103,100, to finish at \$110,775. Aggregate operational expenditures increased by \$48,195 (3.0%), as a result of increased spending on building maintenance, in addition to inflationary increases related to salaries and benefits.

The Parks and Recreation Fund reported a deficit in the amount of \$41,429 in the current fiscal year, thus decreasing fund balance from \$452,914 to \$411,485. The Parks and Recreation Fund, more so than any other fund in the City, has been the most negatively impacted by the pandemic, due to the very social nature of its revenue generating activities. Child development and athletics and fitness revenue declined by 10.3% and 14.4%, respectively, as over \$90,000 worth of refunds and household credits were issued in the waning months of fiscal year 2020 due to program cancelations. Operational expenditures in the Parks and Recreation Fund increased nominally by 1.3%, as a result of reduced vehicle and equipment chargebacks and the deferral of several costs associated with recreational program expansion, stemming from the ensuing pandemic.

The Citywide Capital Fund ended fiscal year 2020 with a deficit of \$41,274, which decreased fund balance from \$629,429 to \$588,155. Revenues were under budgeted amounts by over \$2.8 million, as an anticipated developer reimbursement totaling \$2.9 million for improvements to Mill Road was deferred to a future fiscal period. It was a similar story on the expenditure side, which totaled just over \$1.2 million and finished \$3.4 million under budget, as the bulk of budgeted expenditures (\$3.1 million) was directly related to the reconstruction of Mill Road. Nonetheless, several other capital projects were completed in the current fiscal year including: the resurfacing and paving of several local roadways as part of the City's annual Road to Better Roads program; the construction of a new materials storage shed, which was partially funded by grant proceeds from the State of Illinois; and the resurfacing of Mill Road, pursuant to an intergovernmental agreement with Kendall County.

## GENERAL FUND BUDGETARY HIGHLIGHTS

The chart below compares the fiscal year 2020 final budget to the actual results of the City's General Fund.

### Fiscal Year 2020 General Fund Budgetary Highlights

	<u>Final Budget</u>	<u>Actual</u>	<u>Over(Under)</u>	<u>Actual as % of Budget</u>
Revenues				
Taxes	\$ 11,388,715	\$ 11,378,438	\$ (10,277)	100%
Intergovernmental	2,703,232	2,742,090	38,858	101%
Licenses, Permits & Fees	413,500	490,959	77,459	119%
Charges for Services	1,616,211	1,670,693	54,482	103%
Fines & Forfeitures	125,400	73,872	(51,528)	59%
Interest	80,000	147,837	67,837	185%
Miscellaneous	95,000	101,817	6,817	107%
Total Revenues	\$ 16,422,058	\$ 16,605,706	\$ 183,648	101%
Expenditures				
General Government	\$ 5,014,645	\$ 4,592,463	\$ (422,182)	92%
Public Safety	5,935,224	5,813,774	(121,450)	98%
Community Development	933,186	816,350	(116,836)	87%
Public Works	2,320,194	2,216,434	(103,760)	96%
Total Expenditures	\$ 14,203,249	\$ 13,439,021	\$ (764,228)	95%
Excess of Revenues over Expenditures	\$ 2,218,809	\$ 3,166,685	\$ 947,876	143%
Other Financing Sources(Uses)	\$ (2,533,220)	(2,534,448)	1,228	100%
Net Change in Fund Balance	<u>\$ (314,411)</u>	<u>\$ 632,237</u>		
Fund Balance - Beginning of Year		<u>6,879,823</u>		
Fund Balance - End of Year		<u><u>\$ 7,512,060</u></u>		

The General Fund is the City's primary operating fund and the largest source of funding for the day-to-day activities of its various departments. Actual revenues exceed budgetary amounts by \$183,648, as intergovernmental, licenses & permits, miscellaneous and charges for service revenues proved to be more robust than initially anticipated. Aggregate building permits totaled \$435,021 in the current fiscal year, of which \$432,491 was retained in the General Fund to cover inspection related personnel and operating costs within the Community Development Department. Per the City's past practice, remaining building permit proceeds were allocated to the Citywide Capital Fund, to assist in the facilitation of future capital projects. Interest income exceeded budgetary amounts as well, due to more cash reserves being available for investment and a gradually rising interest rate environment (prior to the onset of the COVID-19 pandemic).



Actual General Fund expenditures for the year were \$764,228 lower than budget (\$13,439,021 actual compared to \$14,203,249 budgeted), as all departments within the General Fund, with the exception of the Health and Sanitation Department, were under their respective appropriated budgets for the fiscal year ended April 30, 2020. Due to contractual changes stipulated in the refuse contract, the Health & Sanitation Department exceeded budgetary amounts by approximately \$40,000; however, this was more than offset by garbage surcharge revenues, which resulted in a net operating surplus of \$12,460.

As shown in the table on the previous page, current year operating results generated a surplus amount of \$632,237, which increased overall fund balance from \$6,879,823 at the beginning of the year, to \$7,512,060 at the end of fiscal year 2020. The surplus at the end of the fiscal year was primarily attributable to enhanced revenues, predominately related to the intergovernmental, charges for service, permit and investment earnings categories; lower than expected contractual services costs, particularly related to outsourced inspections and engineering services; and lower than anticipated personnel related benefit costs, as a direct result of retirements and temporary vacancies. Ending fund balance for the General Fund was allocated as follows: \$63,193 is nonspendable (i.e. prepaids); \$203,874 is restricted for expenditures relating to IMRF in future fiscal periods; and \$7,244,993 is unassigned. At fiscal year end, unassigned fund balance as a percentage of total expenditures equated to 53.9%, which is the equivalent of approximately six to seven months of operating reserves.

**Proprietary Funds** - The United City of Yorkville's proprietary funds provide the same type of information found in the government-wide financial statements, but in greater detail. The net position of the City's proprietary funds at the end of the year totaled \$68,192,414, allocated between the Water and Sewer Funds in the amounts of \$33,862,890 and \$34,329,524, respectively. Lower than expected operational expenses and developer donations totaling just under \$2.0 million, accounted for the bulk of the increase.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets** – The United City of Yorkville's investment in capital assets for its governmental and business-type activities as of April 30, 2020 totaled \$168,228,262 (net of accumulated depreciation). Investments in capital assets include land, land improvements, construction in progress (CIP), infrastructure (roadway improvements, sanitary sewer lines, storm sewers and watermains), buildings, equipment and vehicles. The following tables summarize the changes in the City's capital assets for governmental and business-type activities.

### Change in Capital Assets – Governmental Activities (in millions)

	Balance May 1, 2019	Net Additions/ (Deletions)	Balance April 30, 2020
<b>Non-Depreciable Assets:</b>			
Land and Construction in Progress	\$ 34.8	\$ (2.0)	\$ 32.9
<b>Depreciable Capital Assets:</b>			
Infrastructure	69.6	5.8	75.4
Buildings	15.5	0.2	15.7
Equipment	8.8	-	8.8
Vehicles	2.9	0.1	3.0
Accumulated Depreciation on Capital Assets	(35.0)	(2.8)	(37.7)
<b>Total Capital Assets, Net</b>	<b>\$ 96.6</b>	<b>\$ 1.3</b>	<b>\$ 97.9</b>

Total net capital assets for the City's governmental activities increased by \$1.3 million in the current fiscal year, due to developer donated roadway and storm sewer infrastructure and the culmination of several City financed roadway improvements. During the fiscal year depreciation expense totaling \$3,033,752 was charged to the following functions: General Government (\$105,819), Public Safety (\$153,761), Public Works (\$2,136,994), Library (\$182,713) and Parks and Recreation (\$454,465).

### Change in Capital Assets – Business-Type Activities (in millions)

	Balance May 1, 2019	Additions/ Deletions	Balance April 30, 2020
<b>Non-Depreciable Assets:</b>			
Land and Construction in Progress	\$ 3.3	\$ 0.7	\$ 4.0
<b>Depreciable Capital Assets:</b>			
Infrastructure	66.0	2.0	68.0
Equipment	18.8	0.1	18.9
Vehicles	0.5	0.0	0.5
Accumulated Depreciation on Capital Assets	(19.4)	(1.8)	(21.1)
<b>Total Capital Assets, Net</b>	<b>\$ 69.3</b>	<b>\$ 1.0</b>	<b>\$ 70.3</b>

Net capital assets increased by \$998,715 in the current fiscal year, as a result of increased developer donated infrastructure and other City projects currently in progress. Non-developer capital asset additions for the year totaled \$772,360, comprised of vehicles (\$38,002), equipment (\$52,620) and various infrastructure projects currently under construction (\$681,738).

During the fiscal year depreciation expense of \$1,053,704 and \$714,467 was charged to the Water and Sewer Funds functional expense categories, respectively.

For more detailed information, related to capital assets, see Note 3 to the financial statements, beginning on page 57.

### Debt Administration

As of April 30, 2020, the United City of Yorkville had total debt outstanding of \$28,793,330, comprised of general obligation and alternative revenue source bonds, debt certificates, developer commitments and loans payable. This amount is partially comprised of seven alternative revenue bonds which pledge income, sales, incremental property taxes, and water/sewer revenues. In addition, these bonds can be reverted to the property tax rolls should the alternative revenue source prove to be inadequate.

	Governmental Activities	Business-Type Activities	Total
General Obligation & Alternative Revenue Source Bonds	\$ 10,718,207	\$ 13,685,179	\$ 24,403,386
Debt Certificates	-	445,000	445,000
Developer Commitments	-	2,272,473	2,272,473
Loans Payable	926,655	745,816	1,672,471
	<b>\$ 11,644,862</b>	<b>\$ 17,148,468</b>	<b>\$ 28,793,330</b>

The City's general obligation debt is rated AA by Standard & Poor's and Fitch Ratings. The United City of Yorkville is a non-home rule community and as such is subject to a legal debt limit of 8.625% of the equalized assessed value (EAV) of the City, per State statute. The 2019 EAV of the City was \$553,579,496, which resulted in a legal debt limit of \$47,746,232. At the end of the fiscal year, the City had \$4,230,000 in debt applicable to the debt limit, resulting in a debt to EAV ratio of 0.76%.

For more detailed information related to long-term debt, see Note 3 to the financial statements, beginning on page 60.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Fiscal year 2020 saw the General Fund continue to build up its reserves, as overall fund balance exceeded \$7.5 million, eclipsing its previous high point of \$6.8 million in the year prior. Despite the potential negative economic impact of the ongoing pandemic, the City's primary locally sourced revenue streams, consisting of sales taxes, property taxes and building permits, have thus far remained fairly resilient. Therefore, based on the overall operating results of fiscal year 2020 and the events that have come to pass thus far in fiscal year 2021, it would appear that the local economy has continued to remain stable and that development in Yorkville continues to carry on in a positive manner, as the City remains committed to developing economic incentives and other measures to attract and retain businesses.

After a 6.6% increase last year, overall property values (i.e. assessed valuation) in the City are currently estimated to increase an additional 5.5% in 2020, which is a positive indicator that the local housing market continues to strengthen. Despite the increases in EAV over the last several years, the City remains mindful of its impact on residents when developing its annual property tax levy. For the 2019 levy year, the City Council once again continued its past practice of only increasing the levy by the incremental property tax proceeds generated from new construction. This resulted in the City foregoing the inflationary increment of levy, valued at approximately \$62,000.

As the City moved forward into the subsequent fiscal year, management continued its practice of conservatively projecting revenues, while looking for ways to reduce expenditures, in order to maintain adequate fund balances and cash reserves. In addition, management continues to monitor the fiscal activities of the State of Illinois, in order to ascertain the impact, if any, of how additional State budget cuts would impact the local share of State revenues. Notwithstanding reductions to municipalities share of income taxes over the last several years, there have been several recent developments at the State-level which have had a positive impact on local governments across Illinois. In June of 2019, the Motor Fuel Law was amended to impose an additional tax of 19 cents per gallon on motor fuel. In its first full year of implementation, Yorkville's portion of this supplemental motor fuel tax, commonly referred to as transportation renewal funds, is expected to be around \$300,000. In response to these new proceeds, the City has expanded its budgeted outlay on roadway construction and maintenance programs with the Motor Fuel Tax Fund. The State has also initiated a new capital plan, called Rebuild Illinois, with approximately \$1.25 million earmarked for Yorkville over the next several years, which the City intends to use for roadway improvements in the Fox Hill subdivision. In addition, the new "21<sup>st</sup> Century" Sales Tax law, which will allow municipalities to collect locally imposed sales tax on purchases made over the internet (i.e. non-home rule sales tax), should have a significant positive impact on the City's General Fund beginning in April of 2021; although the exact extent of this impact remains to be determined.

Looking ahead into fiscal year 2021, the General Fund is currently budgeted to yield a nominal surplus, with increased budgetary emphasis on vehicle and equipment replacement. At the same time, the City remains committed to maintaining adequate reserves, should an economic downturn occur. Budgeted capital and other significant projects for the upcoming fiscal year include: continuation of the annual "Road to Better Roads" program, with approximately \$1.7 million budgeted for water, sanitary sewer, storm sewer and roadway improvements; the implementation of a new pavement striping program; roadway improvements on Greenbriar Road; a sidewalk replacement program; water infrastructure improvements on Elizabeth Street; the completion of the cation media exchange replacement at water treatment plants 8 and 9; and the construction of a new standby generator on Beaver Street.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the City's finances. Questions concerning this report or requests for additional financial information should be directed to Rob Fredrickson, Director of Finance, United City of Yorkville, 800 Game Farm Road, Yorkville, Illinois.

## **BASIC FINANCIAL STATEMENTS**

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Funds

Fiduciary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Statement of Net Position**

**April 30, 2020**

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**See Following Page**

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Statement of Net Position  
April 30, 2020**

	Governmental Activities	Business- Type Activities	Totals
<b>ASSETS</b>			
Current Assets			
Cash and Investments	\$ 9,562,804	3,577,182	13,139,986
Receivables - Net	8,418,023	1,208,331	9,626,354
Prepays	76,708	13,953	90,661
Due from Other Governments	945	-	945
Total Current Assets	18,058,480	4,799,466	22,857,946
Noncurrent Assets			
Capital Assets			
Nondepreciable Capital Assets	32,850,390	4,012,265	36,862,655
Depreciable Capital Assets	102,839,997	87,414,478	190,254,475
Accumulated Depreciation	(37,740,810)	(21,148,058)	(58,888,868)
Total Capital Assets	97,949,577	70,278,685	168,228,262
Other Assets			
Assets Held for Others	-	11,091,000	11,091,000
Total Noncurrent Assets	97,949,577	81,369,685	179,319,262
Total Assets	116,008,057	86,169,151	202,177,208
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Items - IMRF	721,757	143,523	865,280
Deferred Items - RBP	69,904	8,165	78,069
Deferred Items - Police Pension	1,853,822	-	1,853,822
Unamortized Loss on Refunding	93,086	26,707	119,793
Total Deferred Outflows of Resources	2,738,569	178,395	2,916,964
Total Assets and Deferred Outflows of Resources	118,746,626	86,347,546	205,094,172

The notes to the financial statements are an integral part of this statement.

	Governmental Activities	Business- Type Activities	Totals
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 882,137	249,569	1,131,706
Retainage Payable	32,854	3,905	36,759
Deposits Payable	2,564,369	5,000	2,569,369
Accrued Payroll	543,609	42,064	585,673
Accrued Interest Payable	160,553	198,543	359,096
Other Payables	189,779	8,295	198,074
Current Portion of Long-Term Debt	1,663,770	3,081,965	4,745,735
Total Current Liabilities	6,037,071	3,589,341	9,626,412
Noncurrent Liabilities			
Compensated Absences Payable	493,510	46,224	539,734
Net Pension Liability - IMRF	916,272	182,204	1,098,476
Net Pension Liability - Police Pension	12,668,740	-	12,668,740
Total OPEB Liability - RBP	961,919	112,344	1,074,263
Other Liabilities	1,890	-	1,890
Notes Payable	673,426	-	673,426
IEPA Loans Payable	-	638,766	638,766
General Obligation Bonds Payable - Net	9,431,044	10,897,342	20,328,386
Debt Certificates Payable	-	305,000	305,000
Developer Agreements	-	2,272,473	2,272,473
Total Noncurrent Liabilities	25,146,801	14,454,353	39,601,154
Total Liabilities	31,183,872	18,043,694	49,227,566
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property and State Taxes	5,632,442	-	5,632,442
Deferred Items - IMRF	560,405	111,438	671,843
Deferred Items - Police Pension	1,366,800	-	1,366,800
Total Deferred Inflows of Resources	7,559,647	111,438	7,671,085
Total Liabilities and Deferred Inflows of Resources	38,743,519	18,155,132	56,898,651
<b>NET POSITION</b>			
Net Investment in Capital Assets	86,397,801	55,429,397	141,827,198
Restricted			
IMRF	203,874	-	203,874
Library Operations	701,672	-	701,672
Motor Fuel Tax	695,707	-	695,707
Special Service Areas	13,492	-	13,492
Land Cash	247,841	-	247,841
Unrestricted	(8,257,280)	12,763,017	4,505,737
Total Net Position	80,003,107	68,192,414	148,195,521

The notes to the financial statements are an integral part of this statement.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Statement of Activities For the Fiscal Year Ended April 30, 2020

		Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
	Expenses			
Governmental Activities				
General Government	\$ 6,213,208	3,637,639	-	38,000
Library	1,017,437	129,530	27,011	-
Parks and Recreation	2,678,769	527,941	59,198	-
Public Safety	6,526,618	-	-	4,795
Community Development	816,350	-	-	-
Public Works	4,874,549	-	801,828	3,227,917
Interest on Long-Term Debt	464,883	-	-	-
Total Governmental Activities	22,591,814	4,295,110	888,037	3,270,712
Business-Type Activities				
Sewer	1,762,508	1,601,247	-	1,035,219
Water	3,271,485	4,440,881	-	959,307
Total Business-Type Activities	5,033,993	6,042,128	-	1,994,526
	27,625,807	10,337,238	888,037	5,265,238

General Revenues  
Taxes  
    Property Taxes  
    Utility Taxes  
    Business District Taxes  
    Admissions and  
        Amusement Taxes  
    Video Gaming Taxes  
    Other Taxes  
Intergovernmental - Unrestricted  
    Sales Taxes  
    Income Taxes  
    State Use Taxes  
Interest Income  
Miscellaneous  
Transfers - Internal Activity  
  
Change in Net Position  
Net Position - Beginning  
  
Net Position - Ending

The notes to the financial statements are an integral part of this statement.



Net (Expenses)/Revenues		
Primary Government		
Governmental Activities	Business Type Activities	Totals
(2,537,569)	-	(2,537,569)
(860,896)	-	(860,896)
(2,091,630)	-	(2,091,630)
(6,521,823)	-	(6,521,823)
(816,350)	-	(816,350)
(844,804)	-	(844,804)
(464,883)	-	(464,883)
(14,137,955)	-	(14,137,955)
-	873,958	873,958
-	2,128,703	2,128,703
-	3,002,661	3,002,661
(14,137,955)	3,002,661	(11,135,294)
5,195,891	-	5,195,891
1,545,821	-	1,545,821
393,342	-	393,342
342,929	-	342,929
131,292	-	131,292
118,875	-	118,875
5,635,945	-	5,635,945
1,870,977	-	1,870,977
665,636	-	665,636
239,155	67,934	307,089
456,998	107,705	564,703
(679,936)	679,936	-
15,916,925	855,575	16,772,500
1,778,970	3,858,236	5,637,206
78,224,137	64,334,178	142,558,315
80,003,107	68,192,414	148,195,521

The notes to the financial statements are an integral part of this statement.

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Balance Sheet - Governmental Funds**

**April 30, 2020**

	<u>General</u>
<b>ASSETS</b>	
Cash and Investments	\$ 5,610,582
Receivables - Net of Allowances	
Property Taxes	3,337,863
Accounts	880,946
Grants	24,929
Other Taxes	2,320,841
Due from Other Governments	945
Due from Other Funds	2,468,262
Prepays	<u>63,193</u>
Total Assets	<u><u>14,707,561</u></u>
<b>LIABILITIES</b>	
Accounts Payable	720,630
Retainage Payable	-
Deposit Payable	1,931,317
Accrued Payroll	457,760
Due to Other Funds	900
Other Payables	<u>18,639</u>
Total Liabilities	3,129,246
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property and State Taxes	<u>4,066,255</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>7,195,501</u></u>
<b>FUND BALANCES</b>	
Nonspendable	63,193
Restricted	203,874
Committed	-
Assigned	-
Unassigned	<u>7,244,993</u>
Total Fund Balances	<u><u>7,512,060</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>14,707,561</u></u>

The notes to the financial statements are an integral part of this statement.

Special Revenue		Capital Projects		
Library	Parks and Recreation	Citywide Capital	Nonmajor	Totals
793,781	636,112	1,022,181	1,500,148	9,562,804
1,566,187	-	-	-	4,904,050
350	2,421	141,552	50,923	1,076,192
-	-	30,000	4,795	59,724
800	-	-	56,416	2,378,057
-	-	-	-	945
900	-	-	-	2,469,162
518	12,997	-	-	76,708
2,362,536	651,530	1,193,733	1,612,282	20,527,642
17,210	87,315	49,322	7,660	882,137
-	-	5,180	27,674	32,854
-	4,690	519,076	109,286	2,564,369
27,505	58,344	-	-	543,609
-	-	-	2,468,262	2,469,162
49,444	89,696	32,000	-	189,779
94,159	240,045	605,578	2,612,882	6,681,910
1,566,187	-	-	-	5,632,442
1,660,346	240,045	605,578	2,612,882	12,314,352
518	12,997	-	-	76,708
701,672	-	-	957,040	1,862,586
-	398,488	-	-	398,488
-	-	588,155	511,692	1,099,847
-	-	-	(2,469,332)	4,775,661
702,190	411,485	588,155	(1,000,600)	8,213,290
2,362,536	651,530	1,193,733	1,612,282	20,527,642

The notes to the financial statements are an integral part of this statement.

## UNITED CITY OF YORKVILLE, ILLINOIS

### Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities

April 30, 2020

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<b>Total Governmental Fund Balances</b>	<b>\$ 8,213,290</b>
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Amounts reported for governmental activities in the Statement of Net Position  
are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	97,949,577
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Deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Deferred Items - IMRF	161,352
Deferred Items - Police Pension	487,022
Deferred Items - RBP	69,904

Long-term liabilities are not due and payable in the current  
period and, therefore, are not reported in the funds.

Accrued Interest Payable	(160,553)
Compensated Absences Payable	(616,888)
Net Pension Liability - IMRF	(916,272)
Net Pension Liability - Police Pension	(12,668,740)
Total OPEB Liability - RBP	(961,919)
Notes Payable	(926,655)
General Obligation Bonds Payable	(10,718,207)
Unamortized Loss on Refunding	93,086
Other Obligations Payable	<u>(1,890)</u>

<b>Net Position of Governmental Activities</b>	<b><u><u>80,003,107</u></u></b>
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The notes to the financial statements are an integral part of this statement.

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended April 30, 2020**

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**See Following Page**

# UNITED CITY OF YORKVILLE, ILLINOIS

## Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended April 30, 2020

	General
Revenues	
Taxes	\$ 11,378,438
Intergovernmental	2,742,090
Licenses, Permits and Fees	490,959
Charges for Services	1,670,693
Fines and Forfeits	73,872
Grants and Donations	-
Interest	147,837
Miscellaneous	101,817
Total Revenues	<u>16,605,706</u>
Expenditures	
Current	
General Government	4,592,463
Library	-
Parks and Recreation	-
Public Safety	5,813,774
Community Development	816,350
Public Works	2,216,434
Capital Outlay	-
Debt Service	
Principal Retirement	-
Interest and Fiscal Charges	-
Total Expenditures	<u>13,439,021</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,166,685</u>
Other Financing Sources (Uses)	
Debt Issuance	-
Payment to Escrow Agent	-
Sale of Capital Assets	-
Transfers In	32,092
Transfers Out	<u>(2,566,540)</u>
	<u>(2,534,448)</u>
Net Change in Fund Balances	632,237
Fund Balances - Beginning	<u>6,879,823</u>
Fund Balances - Ending	<u><u>7,512,060</u></u>

The notes to the financial statements are an integral part of this statement.

Special Revenue		Capital Projects		Totals
Library	Parks and Recreation	Citywide Capital	Nonmajor	
1,497,431	-	-	335,335	13,211,204
27,011	-	38,000	754,037	3,561,138
110,775	-	154,916	372,215	1,128,865
11,204	527,941	775,218	92,967	3,078,023
7,551	-	-	6,799	88,222
-	18,154	-	41,044	59,198
17,131	1,334	61,060	11,793	239,155
2,594	219,423	49,998	71,443	445,275
1,673,697	766,852	1,079,192	1,685,633	21,811,080
-	-	459,791	868,800	5,921,054
834,724	-	-	-	834,724
-	2,219,269	-	5,035	2,224,304
-	-	-	4,289	5,818,063
-	-	-	-	816,350
-	-	-	120,598	2,337,032
-	-	441,677	1,074,561	1,516,238
635,000	-	195,000	655,368	1,485,368
163,702	-	127,663	182,834	474,199
1,633,426	2,219,269	1,224,131	2,911,485	21,427,332
40,271	(1,452,417)	(144,939)	(1,225,852)	383,748
-	-	-	548,273	548,273
-	-	-	(531,617)	(531,617)
-	-	-	11,723	11,723
24,388	1,410,988	240,663	315,471	2,023,602
-	-	(136,998)	-	(2,703,538)
24,388	1,410,988	103,665	343,850	(651,557)
64,659	(41,429)	(41,274)	(882,002)	(267,809)
637,531	452,914	629,429	(118,598)	8,481,099
702,190	411,485	588,155	(1,000,600)	8,213,290

The notes to the financial statements are an integral part of this statement.

## UNITED CITY OF YORKVILLE, ILLINOIS

### Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Fiscal Year Ended April 30, 2020

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ (267,809)</b>
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlays	1,367,841
Capital Contributions	3,227,917
Depreciation Expense	(3,033,752)
Disposals - Cost	(518,952)
Disposals - Accumulated Depreciation	266,826

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(1,093,032)
Change in Deferred Items - Police Pension	415,141
Change in Deferred Items - RBP	59,598

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	(57,499)
Change in Net Pension Liability - IMRF	919,209
Change in Net Pension Liability - Police Pension	(969,935)
Change in Total OPEB Liability - RBP	(14,611)
Retirement of Debt	2,016,985
Debt Issuance	(548,273)
Amortization of Loss on Refunding	(34,237)
Amortization of Premium	25,228

Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

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18,325

**Changes in Net Position of Governmental Activities**

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1,778,970

The notes to the financial statements are an integral part of this statement.



**UNITED CITY OF YORKVILLE, ILLINOIS**

**Statement of Net Position - Proprietary Funds**

**April 30, 2020**

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**See Following Page**

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Statement of Net Position - Proprietary Funds  
April 30, 2020**

	Business-Type Activities - Enterprise		
	Sewer	Water	Totals
<b>ASSETS</b>			
Current Assets			
Cash and Investments	\$ 1,042,310	2,534,872	3,577,182
Receivables - Net of Allowances			
Accounts	248,322	960,009	1,208,331
Prepays	2,375	11,578	13,953
Total Current Assets	1,293,007	3,506,459	4,799,466
Noncurrent Assets			
Capital Assets			
Nondepreciable	478,796	3,533,469	4,012,265
Depreciable	36,184,464	51,230,014	87,414,478
Accumulated Depreciation	(6,996,678)	(14,151,380)	(21,148,058)
	29,666,582	40,612,103	70,278,685
Other Assets			
Assets Held for Others	11,091,000	-	11,091,000
Total Noncurrent Assets	40,757,582	40,612,103	81,369,685
Total Assets	42,050,589	44,118,562	86,169,151
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Items - IMRF	48,959	94,564	143,523
Deferred Items - RBP	3,463	4,702	8,165
Unamortized Loss on Refunding	8,685	18,022	26,707
	61,107	117,288	178,395
Total Assets and Deferred Outflows of Resources	42,111,696	44,235,850	86,347,546

The notes to the financial statements are an integral part of this statements.

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**UNITED CITY OF YORKVILLE, ILLINOIS**

**Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds  
For the Fiscal Year Ended April 30, 2020**

	Business-Type Activities - Enterprise		
	Sewer	Water	Totals
Operating Revenues			
Charges for Services	\$ 1,402,547	4,098,329	5,500,876
Operating Expenses			
Operations	686,984	1,883,640	2,570,624
Depreciation and Amortization	717,774	985,834	1,703,608
Total Operating Expenses	1,404,758	2,869,474	4,274,232
Operating Income	(2,211)	1,228,855	1,226,644
Nonoperating Revenues (Expenses)			
Interest Income	40,061	27,873	67,934
Connection Fees	198,700	342,552	541,252
Other Income (Expense)	(597)	108,302	107,705
Interest Expense	(357,750)	(402,011)	(759,761)
	(119,586)	76,716	(42,870)
Income (Loss) Before Transfers and Contributions	(121,797)	1,305,571	1,183,774
Capital Contributions	1,035,219	959,307	1,994,526
Transfers In	575,030	178,781	753,811
Transfers Out	(73,875)	-	(73,875)
	1,536,374	1,138,088	2,674,462
Change in Net Position	1,414,577	2,443,659	3,858,236
Net Position - Beginning	32,914,947	31,419,231	64,334,178
Net Position - Ending	34,329,524	33,862,890	68,192,414

The notes to the financial statements are an integral part of this statement.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Statement of Cash Flows - Proprietary Funds For the Fiscal Year Ended April 30, 2020

	Business-Type Activities - Enterprise		
	Sewer	Water	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$ 1,628,051	4,481,505	6,109,556
Payments to Employees	(208,794)	(395,387)	(604,181)
Payments to Suppliers	(442,773)	(1,430,849)	(1,873,622)
	976,484	2,655,269	3,631,753
Cash Flows from Noncapital Financing Activities			
Transfers In	575,030	178,781	753,811
Transfers (Out)	(73,875)	-	(73,875)
	501,155	178,781	679,936
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	7,000	(779,360)	(772,360)
Debt Repayment	(1,032,832)	(1,989,906)	(3,022,738)
Interest Payments	(357,750)	(402,011)	(759,761)
	(1,383,582)	(3,171,277)	(4,554,859)
Cash Flows from Investing Activities			
Interest Received	40,061	27,873	67,934
Net Change in Cash and Cash Equivalents	134,118	(309,354)	(175,236)
Cash and Cash Equivalents - Beginning	908,192	2,844,226	3,752,418
Cash and Cash Equivalents - Ending	1,042,310	2,534,872	3,577,182
Reconciliation of Operating Income to Net Cash Provided			
(Used) by Operating Activities			
Operating Income (Loss)	(2,211)	1,228,855	1,226,644
Adjustments to Reconcile Operating Income to Net Income			
to Net Cash Provided by (Used in) Operating Activities:			
Depreciation and Amortization Expense	717,774	985,834	1,703,608
Connection Fees/Other Income	198,103	450,854	648,957
(Increase) Decrease in Current Assets	27,401	(67,678)	(40,277)
Increase (Decrease) in Current Liabilities	35,417	57,404	92,821
Net Cash Provided by Operating Activities	976,484	2,655,269	3,631,753
Noncash Capital and Related Financing Activities			
Capital Contributions	1,035,219	959,307	1,994,526

The notes to the financial statement are an integral part of this statement.

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Statement of Fiduciary Net Position  
April 30, 2020**

	Police Pension Trust
<hr/>	
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 507,932
Investments	
U.S. Treasury Securities	2,636,312
U.S. Agency Securities	403,322
Corporate Bonds	837,353
Mutual Funds	3,309,913
Common Stocks	3,149,663
Accrued Interest	<u>22,950</u>
Total Assets	10,867,445
<b>LIABILITIES</b>	
Accounts Payable	<u>2,462</u>
<b>NET POSITION</b>	
Net Position Restricted for Pensions	<u><u>10,864,983</u></u>

The notes to the financial statement are an integral part of this statement.

## UNITED CITY OF YORKVILLE, ILLINOIS

### Statement of Changes in Fiduciary Net Position For the Fiscal Year Ended April 30, 2020

	Police Pension Trust
Additions	
Contributions - Employer	\$ 1,111,484
Contributions - Plan Members	269,903
Total Contributions	<u>1,381,387</u>
Investment Income	
Interest Earned	296,578
Net Change in Fair Value	<u>(374,176)</u>
	(77,598)
Less Investment Expenses	<u>(43,563)</u>
Net Investment Income	<u>(121,161)</u>
Total Additions	<u>1,260,226</u>
Deductions	
Administration	11,589
Benefits and Refunds	<u>787,372</u>
Total Deductions	<u>798,961</u>
Change in Fiduciary Net Position	461,265
Net Position Restricted for Pensions	
Beginning	<u>10,403,718</u>
Ending	<u><u>10,864,983</u></u>

The notes to the financial statement are an integral part of this statement.

# **UNITED CITY OF YORKVILLE, ILLINOIS**

## **Notes to the Financial Statements**

**April 30, 2020**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The United City of Yorkville (City) is an Illinois unit of local government. The financial statements include all functions, programs and activities under control of the City Council. The City's major operations include public safety, public works, library, parks and recreation, community development, water and sewer services, and general administration. The City Council has oversight responsibility for the City, the Public Library and the Park and Recreation Board. Oversight responsibility includes designation of management and all other control over operations of these entities.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the City's accounting policies established in GAAP and used by the City are described below.

#### **REPORTING ENTITY**

The City's financial reporting entity comprises the following:

Primary Government:

United City of Yorkville

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus - an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the City. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

#### **Police Pension Employees Retirement System**

The City's police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the City's Mayor, one elected pension beneficiary and two elected police employees constitute the pension board. The participants are required to contribute a percentage of salary as established by state statute and the City is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the City, the PPERS is reported as if it were part of the primary City because its sole purpose is to provide retirement benefits for the City's police employees. The PPERS is reported as a pension trust fund.



## **UNITED CITY OF YORKVILLE, ILLINOIS**

### **Notes to the Financial Statements April 30, 2020**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

##### **BASIS OF PRESENTATION**

###### **Government-Wide Statements**

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The City's public safety, highway and street maintenance and reconstruction, building code enforcement, public improvements, economic development, parks and recreation, planning and zoning, and general administrative services are classified as governmental activities. The City's sewer and water services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations.

The City's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The City first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions (general government, public safety, highways and streets, etc.) and business-type activities. The functions are supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges for services, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) changes to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function or business-type activity) are normally covered by general revenue (property, sales and use taxes, certain intergovernmental revenues, permits and charges for services, etc.).

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

###### **Fund Financial Statements**

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### BASIS OF PRESENTATION – Continued

##### Fund Financial Statements – Continued

Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The City electively added funds, as major funds, which either have debt outstanding or a specific community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the City:

#### Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the City:

*General fund* is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

*Special revenue funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City maintains nine special revenue funds. The Library Fund, a major fund, is used to account for the activity relating to the Yorkville Public Library. The primary revenue source for the Library Fund is property taxes. The Parks and Recreation Fund, also a major fund, is used to account for the revenues and expenditures associated with Yorkville's Parks and Recreation departments. The primary revenue source for the Parks and Recreation Fund is charges for services.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements

April 30, 2020

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### BASIS OF PRESENTATION – Continued

#### Fund Financial Statements – Continued

#### Governmental Funds – Continued

*Debt service funds* are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The City maintains one debt service fund.

*Capital projects funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The City maintains two capital projects funds. The Citywide Capital Fund, a major fund, is used to account for financial resources accumulated for maintenance of public infrastructure and to fund new capital improvements that benefit the public.

#### Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the City:

*Enterprise funds* are required to account for operations for which a fee is charged to external users for goods or services and the activity is (a) financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The City maintains two enterprise funds. The Sewer Fund, a major fund, is used to account for the operation and sewer infrastructure maintenance of the City-owned sewer system, as well as the construction of new sewer systems within City limits. Revenues are generated through user maintenance fees. The Water Fund, also a major fund, is used to account for the operation and water infrastructure maintenance of the City-owned water distribution system, as well as the construction of new water systems. Revenues are generated through charges based on water consumption and user maintenance fees.

#### Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or custodial capacity by the City for others and therefore are not available to support City programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### BASIS OF PRESENTATION – Continued

#### Fund Financial Statements – Continued

#### Fiduciary Funds – Continued

*Pension trust funds* are used to account for assets held in a trustee capacity by the City for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to pay pension costs. Resources are contributed by police force members at rates fixed by state statutes and by the government through an annual property tax levy.

The City's fiduciary fund is presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the City, these funds are not incorporated into the government-wide statements.

### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

#### Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

# **UNITED CITY OF YORKVILLE, ILLINOIS**

## **Notes to the Financial Statements April 30, 2020**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

#### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued**

##### **Measurement Focus – Continued**

All proprietary and pension trust funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary and pension trust fund equity is classified as net position.

##### **Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The City recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70.

A sixty-day availability is generally used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, state and utility taxes, franchise taxes, interest revenue, charges for services, and fines and forfeits. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary and pension trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

# **UNITED CITY OF YORKVILLE, ILLINOIS**

## **Notes to the Financial Statements**

**April 30, 2020**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

#### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued**

##### **Basis of Accounting – Continued**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

#### **ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY**

##### **Cash and Investments**

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds "Statement of Cash Flows," cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

##### **Interfund Receivables, Payables and Activity**

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

##### **Receivables**

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Major receivables balances for governmental activities include property taxes, state and utility taxes, franchise taxes, and grants. Business-type activities report utility charges as their major receivables.

## **UNITED CITY OF YORKVILLE, ILLINOIS**

### **Notes to the Financial Statements**

**April 30, 2020**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

#### **ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued**

##### **Prepays**

Prepays are valued at cost, which approximates market. The cost of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

##### **Assets Held for Others**

In June of 2004, the City entered into an intergovernmental agreement with Yorkville-Bristol Sanitary District for design and construction of the Rob Roy Creek Interceptor. At the date of completion, the Yorkville-Bristol Sanitary District owns and maintains the Interceptor. All costs associated with the construction of the infrastructure asset are recorded as Assets Held for Others in the City's financial statements. As of April 30, 2020, the balance of this project was \$11,091,000 reported in the Sewer Fund. In connection with this project, the City issued General Obligation Alternate Revenue Source Bonds of 2005D in the fiscal year 2006 for \$11,300,000, which were refunded in 2008 and again in 2011. At April 30, 2020, the outstanding balance of the 2011 refunding bonds is \$5,910,000. See Note 3 for more information on this long-term debt issue.

##### **Deferred Outflows/Inflows of Resources**

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

##### **Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 to \$75,000, depending on asset class, (see chart on the following page) or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the City as a whole. Infrastructure such as streets, traffic signals and signs are capitalized. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by the governmental activities) the government chose to include all such items regardless of their acquisition date. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements

April 30, 2020

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

##### Capital Assets – Continued

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Capital Asset	Capitalized Threshold	Estimated Useful Life
Land	\$ 25,000	N/A
Buildings	35,000	10 - 50 Years
Equipment	5,000	5 - 75 Years
Vehicles	5,000	5 - 15 Years
Infrastructure - Street and Storm Sewer	50,000	10 - 75 Years
Infrastructure - Water and Sewer	75,000	10 - 75 Years

##### Compensated Absences

The City accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

##### Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.



# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements

April 30, 2020

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

##### Long-Term Obligations – Continued

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

##### Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements

April 30, 2020

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## NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted for all funds. All annual appropriations lapse at fiscal year-end. During the year, several supplementary appropriations were necessary. The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to May 1, the Mayor submits to the City Council the proposed budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted at the City offices to obtain taxpayer comments.
- Prior to May 1, the budget is legally adopted by a vote of the City Council through passage of an ordinance.
- The budget officer is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.

### DEFICIT FUND BALANCE

The following funds had deficit fund balance as of the date of this report:

Fund	Deficit
Sunflower Special Service Area	\$ 16,200
Countryside TIF	1,141,784
Downtown TIF	1,237,549
Downtown TIF II	73,799

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements April 30, 2020

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#### NOTE 3 – DETAIL NOTES ON ALL FUNDS

##### DEPOSITS AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds except the pension trust fund. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the City's funds. The deposits and investments of the pension trust fund are held separately from those of other funds.

*Permitted Deposits and Investments* – Statutes authorize the City to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services and Illinois Funds.

The deposits and investments of the Pension Fund are held separately from those of other City funds. Statutes authorize the Pension Fund to make deposits/invest in interest bearing direct obligations of the United States of America; obligations that are fully guaranteed or insured as to the payment of principal and interest by the United States of America; bonds, notes, debentures, or similar obligations of agencies of the United States of America; savings accounts or certificates of deposit issued by banks or savings and loan associations chartered by the United States of America or by the State of Illinois, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; credit unions, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; State of Illinois bonds; pooled accounts managed by the Illinois Funds Market Fund (Formerly known as IPTIP, Illinois Public Treasurer's Investment Pool), or by banks, their subsidiaries or holding companies, in accordance with the laws of the State of Illinois; bonds or tax anticipation warrants of any county, township, or municipal corporation of the State of Illinois; direct obligations of the State of Israel; money market mutual funds managed by investment companies that are registered under the Federal Investment Company Act of 1940 and the Illinois Securities Law of 1953 and are diversified, open-ended management investment companies, provided the portfolio is limited to specified restrictions; general accounts of life insurance companies; and separate accounts of life insurance companies and mutual funds, the mutual funds must meet specific restrictions, provided the investment in separate accounts and mutual funds does not exceed ten percent of the Pension Fund's plan net position; and corporate bonds managed through an investment advisor, rated as investment grade by one of the two largest rating services at the time of purchase. Pension Funds with plan net position of \$2.5 million or more may invest up to forty-five percent of plan net position in separate accounts of life insurance companies and mutual funds. Pension Funds with plan net position of at least \$5 million that have appointed an investment advisor, may through that investment advisor invest up to forty-five percent of the plan net position in common and preferred stocks that meet specific restrictions. In addition, pension funds with plan net position of at least \$10 million that have appointed an investment advisor, may invest up to fifty percent of its net position in common and preferred stocks and mutual funds that meet specific restrictions effective July 1, 2011 and up to sixty-five percent effective July 1, 2012.

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements April 30, 2020

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#### NOTE 3 – DETAIL NOTES ON ALL FUNDS

##### DEPOSITS AND INVESTMENTS – Continued

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

The Illinois Trust was established for the purpose of allowing various public agencies including, but not limited to, counties, townships, cities, towns, villages, school districts, housing authorities and public water supply districts, to jointly invest funds in accordance with the Laws of the State of Illinois. Participation in the Illinois Trust is voluntary. The Illinois Trust is not registered with the SEC as an Investment Company. Investments in the Illinois Trust are valued at the share price, the price for which the investment could be sold.

##### **City Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk**

*Deposits.* At year-end, the carrying amount of the City's deposits for governmental and business-type activities totaled \$10,750,050 and the bank balances totaled \$10,986,033. Additionally, the City has \$2,389,936 invested in the Illinois Fund at year-end, which is measured at net asset value per share determined by the plan.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investment policy states that a variety of financial instruments and maturities, properly balanced, will help to insure liquidity and reduce risk or interest rate volatility and loss of principal. The policy does not state specific limits in investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At year-end, the City's investment in the Illinois Funds have an average maturity of less than one year.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in management of their own affairs, no for speculation, but for investment, considering the safety of their capital, as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the 'prudent person' standard and shall be applied in the context of managing an overall portfolio. At year-end, the City's investment in the Illinois Funds is rated AAAm by Standard & Poor's.

*Concentration Risk.* This is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City's investment policy states that a variety of financial instruments and maturities, properly balanced, will help to insure liquidity and reduce risk or interest rate volatility and loss of principal. Diversifying instruments and maturities will avoid incurring unreasonable risks in the investment portfolio regarding specific security types, issuers or individual financial institutions. The City shall diversify to the best of its ability based on the type of funds invested and the cash flow needs of those funds. The City places no limit on the amount the City may invest in any one issuer.

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements April 30, 2020

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#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### DEPOSITS AND INVESTMENTS – Continued

##### City Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

*Concentration Risk – Continued.* At year-end, the City does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) over 5 percent of the total cash and investment portfolio.

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires that all amounts in excess of any insurance limits be collateralized by approved securities or surety bonds issued by top-rated insurers, having a value of at least 110% of the deposits. Collateral is required as security whenever deposits exceed the insurance limits of the FDIC. Repurchase agreements must also be collateralized in the amount of 105% of the market value of principal and accrued interest. Collateral shall be held at 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 235/6. At year end, all deposits are collateralized.

For an investment, this is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year-end, the City's investment in the Illinois Funds is not subject to custodial credit risk.

##### Police Pension Fund Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

*Deposits.* At year-end, the carrying amount of the Fund's deposits totaled \$507,932 and the bank balances totaled \$502,916.

*Investments.* At year-end, the Fund has the following investments and maturities:

Investment Type	Investment Maturities (in Years)				
	Fair Value	Less Than 1	1 to 5	6 to 10	More Than 10
U.S. Treasuries	\$ 2,636,312	1,735,902	900,410	-	-
U.S. Agencies	403,322	140,005	246,243	1,577	15,497
Corporate Bonds	837,353	219,919	351,891	265,543	-
	3,876,987	2,095,826	1,498,544	267,120	15,497

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements April 30, 2020

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### DEPOSITS AND INVESTMENTS – Continued

#### Police Pension Fund Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

*Investments.* At year-end, the Fund has the following recurring fair value measurements:

Investments by Fair Value Level	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities				
U.S. Treasuries	\$ 2,636,312	2,636,312	-	-
U.S. Agencies	403,322	-	403,322	-
Corporate Bonds	837,353	-	837,353	-
Equity Securities				
Mutual Funds	3,309,913	3,309,913	-	-
Common Stock	3,149,663	3,149,663	-	-
Total Investments by Fair Value Level	10,336,563	9,095,888	1,240,675	-

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

*Interest Rate Risk.* The Fund's investment policy states that the investment portfolio shall remain sufficiently liquid to enable the Fund to meet all operating requirements which may be reasonable anticipated.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Fund helps limit its exposure to credit risk by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government. The Pension Fund's investment policy establishes criteria for allowable investments; those criteria follow the requirements of the Illinois Pension Code. The investments in the securities of U.S. Government Agencies obligations were all rated AA+ by Standard & Poor's or by Moody's Investors Services and Corporate Bonds were rated AA+ to BBB+ by Standard & Poor's. Besides investing in securities issued by agencies of the United States Government, the Pension Fund's investment policy for reducing credit risk is by the Board conducting its responsibilities with the care, skill and caution under the circumstances then prevailing which a prudent person acting in a like capacity and familiar with those matters would use the conduct of an activity of like character or purpose.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements

April 30, 2020

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### DEPOSITS AND INVESTMENTS – Continued

#### Police Pension Fund Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

*Custodial Credit Risk.* The Fund's investment policy requires all deposits in excess of federally insured limits (other than bank managed money market mutual funds) to be no less than 110% of the fair market value and secured by some form of collateral. The Fund will accept (1) United States Treasury Bills, Notes or Bonds, or (2) United States Government Agency Notes or Bonds as authorized by the Public Funds Investment Act but excluding the government sponsored agencies prohibited by the Department of Insurance. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

*Concentration Risk.* This is the risk of loss attributed to the magnitude of the Pension Fund's investment in a single issuer. The Funds investment policy states the Board should diversify investments to avoid incurring unreasonable risks from the practice of concentrating investments in specific security types and/or individual financial institutions. In addition to the securities and fair values previously listed, the Fund also has \$3,309,913 invested in mutual funds and \$3,149,663 invested in common stocks. At year-end, the Fund has no investments over 5 percent of net plan position available for retirement benefits (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) in any one organization that represent 5 percent or more of net position available for benefits.

The Fund's investment policy in accordance with Illinois Compiled Statutes (ILCS) establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	55.00%	7.50%
Equities	44.00%	11.80%
Cash and Cash Equivalents	1.00%	4.20%

Illinois Compiled Statutes (ILCS) limit the Fund's investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements

April 30, 2020

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### DEPOSITS AND INVESTMENTS – Continued

#### Police Pension Fund Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

*Concentration Risk – Continued.* The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in May 2020 in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding the expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of April 30, 2020 are listed in the table on previous page.

#### Rate of Return

For the year ended April 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was (1.08%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

#### PROPERTY TAXES

Property taxes for 2019 attach as an enforceable lien on January 1, 2020, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically.



# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### CAPITAL ASSETS

##### Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 30,991,088	-	-	30,991,088
Construction in Progress	3,842,571	997,071	2,980,340	1,859,302
	<u>34,833,659</u>	<u>997,071</u>	<u>2,980,340</u>	<u>32,850,390</u>
Depreciable Capital Assets				
Buildings	15,520,909	270,902	101,500	15,690,311
Equipment	8,754,559	-	-	8,754,559
Vehicles	2,886,973	328,770	225,159	2,990,584
Infrastructure	69,617,481	5,787,062	-	75,404,543
	<u>96,779,922</u>	<u>6,386,734</u>	<u>326,659</u>	<u>102,839,997</u>
Less Accumulated Depreciation				
Buildings	4,472,302	323,043	41,667	4,753,678
Equipment	6,171,534	485,660	-	6,657,194
Vehicles	2,358,999	229,571	225,159	2,363,411
Infrastructure	21,971,049	1,995,478	-	23,966,527
	<u>34,973,884</u>	<u>3,033,752</u>	<u>266,826</u>	<u>37,740,810</u>
Total Net Depreciable Capital Assets	<u>61,806,038</u>	<u>3,352,982</u>	<u>59,833</u>	<u>65,099,187</u>
Total Net Capital Assets	<u>96,639,697</u>	<u>4,350,053</u>	<u>3,040,173</u>	<u>97,949,577</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 105,819
Library	182,713
Parks and Recreation	454,465
Public Safety	153,761
Public Works	<u>2,136,994</u>
	<u>3,033,752</u>

**UNITED CITY OF YORKVILLE, ILLINOIS****Notes to the Financial Statements  
April 30, 2020****NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued****CAPITAL ASSETS – Continued****Business-Type Activities**

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 615,376	-	-	615,376
Construction in Progress	2,715,151	804,007	122,269	3,396,889
	<u>3,330,527</u>	<u>804,007</u>	<u>122,269</u>	<u>4,012,265</u>
Depreciable Capital Assets				
Equipment	18,801,697	52,620	-	18,854,317
Vehicles	490,573	38,002	-	528,575
Infrastructure	66,037,060	1,994,526	-	68,031,586
	<u>85,329,330</u>	<u>2,085,148</u>	<u>-</u>	<u>87,414,478</u>
Less Accumulated Depreciation				
Equipment	7,250,008	454,473	-	7,704,481
Vehicles	281,621	80,201	-	361,822
Infrastructure	11,848,258	1,233,497	-	13,081,755
	<u>19,379,887</u>	<u>1,768,171</u>	<u>-</u>	<u>21,148,058</u>
Total Net Depreciable Capital Assets	<u>65,949,443</u>	<u>316,977</u>	<u>-</u>	<u>66,266,420</u>
Total Net Capital Assets	<u>69,279,970</u>	<u>1,120,984</u>	<u>122,269</u>	<u>70,278,685</u>

Depreciation expense was charged to business-type activities as follows:

Sewer	\$ 714,467
Water	<u>1,053,704</u>
	<u>1,768,171</u>

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

##### Interfund Balances

Interfund balances are advances in anticipation of receipts to cover temporary cash shortages. The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 2,468,262
Library	General	900
		<u>2,469,162</u>

##### Interfund Transfers

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
General	City Wide Capital	\$ 32,092 (1)
Library	General	24,388 (2)
Parks and Recreation	General	1,410,988 (2)
City Wide Capital	General	240,663 (1)
Nonmajor Governmental	General	315,471 (2)
Sewer	General	575,030 (1)
Water	Sewer	73,875 (1)
Water	City Wide Capital	104,906 (1)
		<u>2,777,413</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The purpose of significant interfund transfers are as follows:

- \$1,410,988 to the Parks and Recreation Fund to subsidize operations.
- \$575,030 to the Sewer Fund to partially fund debt service payments on the 2011 Refunding Bonds sourced from Non-Home Rule Sales Tax.
- \$240,663 to the Citywide Capital Fund to fund the construction of a new materials storage building, pursuant to the Fiscal Year 2020 budget.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### LONG-TERM DEBT

##### Other Obligations

Other Obligations currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Conover Sewer Recapture owed to John Conover as reimbursement for sewer extension, due in one lump sum payment of \$1,890 in fiscal year 2023.	Governmental Activities	\$ 1,890	-	-	1,890

##### Notes Payable

The City enters into notes payable to provide funds for acquisition of capital assets. Notes payable have been issued for the governmental activities. Notes payable are direct obligations and pledge the full faith and credit of the City. Notes payable currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Betzwisser Development, LLC Adjustable Rate Note Payable of 2008, due in monthly installments of \$6,491, which includes an annualized interest rate of 5.83% through October 1, 2028.	Vehicle & Equipment	\$ 570,850	-	570,850	-
102 E Van Emmon Building Loan Payable of 2017, payable in annual installments equal to one-fourth of the amount borrowed which includes an annualized interest rate of 3.00% through June 1, 2021.	Downtown TIF	600,000	-	200,000	400,000
Promissory Note of 2019, payable in monthly installments of \$71,570, which includes interest at 3.60%, through November 18, 2028.	Vehicle & Equipment	-	548,273	21,618	526,655
		1,170,850	548,273	792,468	926,655

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements April 30, 2020

#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### LONG-TERM DEBT – Continued

##### Illinois Environmental Protection Agency (IEPA) Loans Payable

The City has entered into loan agreements with the IEPA to provide low interest financing for sewer and water improvements. IEPA loans currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
IEPA (L17-115300) Loan Payable of 2000, due in semi-annual installments of \$37,166 to \$52,832 including interest at 2.625% through September 6, 2019.	Sewer	\$ 52,832	-	52,832	-
IEPA (L17-1156300) Loan Payable of 2007, due in semi-annual installments of \$28,263 to \$61,744 including interest at 2.50% through August 9, 2026.	Water	850,239	-	104,423	745,816
		903,071	-	157,255	745,816

##### General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds issued for business-type activities are reported in the proprietary funds as they are expected to be repaid from proprietary revenues. General obligation bonds are direct obligations and pledge the full faith and credit of the City.

General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Library Bonds of 2006, due in annual installments of \$50,000 to \$100,000 plus interest at 4.75% to 4.80% through December 30, 2024.	Library	\$ 475,000	-	50,000	425,000

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### LONG-TERM DEBT – Continued

##### General Obligation Bonds – Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Alternate Revenue Source Bonds of 2011, due in annual installments of \$660,000 to \$1,100,000 plus interest at 4.28% through December 30, 2025.	Sewer	\$ 6,755,000	-	845,000	5,910,000
General Obligation Library Refunding Bonds of 2013, due in annual installments of \$155,000 to \$730,000 plus interest at 2.00% to 4.00% through December 30, 2024.	Library	3,945,000	-	585,000	3,360,000
General Obligation Refunding Alternate Revenue Source Bonds of 2014, due in annual installments of \$230,000 to \$270,000 plus interest at 4.00% to 4.30% through December 1, 2029.	Countryside TIF	1,235,000	-	-	1,235,000
General Obligation Alternate Revenue Source Bonds of 2014A, due in annual installments of \$135,000 to \$300,000 plus interest at 3.00% to 4.00% through December 1, 2033.	Citywide Capital	3,595,000	-	195,000	3,400,000
General Obligation Refunding Alternate Revenue Source Bonds of 2014B, due in annual installments of \$255,000 to \$320,000 plus interest at 2.00% to 3.00% through December 30, 2022.	Debt Service	1,215,000	-	290,000	925,000

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### LONG-TERM DEBT – Continued

##### General Obligation Bonds – Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Alternate Revenue Source Bonds of 2014C, due in annual installments of \$120,000 to \$140,000 plus interest at 2.00% to 3.00% through December 30, 2024.	Water	\$ 800,000	-	125,000	675,000
General Obligation Alternate Revenue Source Bonds of 2015A, due in annual installments of \$100,000 to \$475,000 plus interest at 4.00% through December 1, 2034.	Countryside TIF	1,365,202	-	104,517	1,260,685
	Water	3,794,798	-	290,483	3,504,315
General Obligation Refunding Alternate Revenue Source Bonds of 2016, due in annual installments of \$430,000 to \$1,475,000 plus interest at 4.00% to 4.25% through December 30, 2022.	Water	4,900,000	-	1,470,000	3,430,000
		28,080,000	-	3,955,000	24,125,000
Governmental		11,830,202	-	1,224,517	10,605,685
Business-Type		16,249,798	-	2,730,483	13,519,315
		28,080,000	-	3,955,000	24,125,000

#### Debt Certificates

The City issues debt certificates to provide funds for the acquisition and construction of major capital facilities. Debt certificates have been issued for both governmental and business-type activities. Debt Certificates issued for business-type activities are reported in the proprietary funds as they are expected to be repaid from proprietary revenues.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### LONG-TERM DEBT – Continued

##### Debt Certificates – Continued

Debt certificates currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Illinois Rural Bond Bank Debt Certificates of 2003A, due in annual installments of \$80,000 to \$155,000 plus interest at 1.60% to 5.20% through February 1, 2023.	Sewer	\$ 580,000	-	135,000	445,000

#### Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
<b>Governmental Activities</b>					
Compensated Absences	\$ 559,389	114,998	57,499	616,888	123,378
Net Pension Liability - IMRF	1,835,481	-	919,209	916,272	-
Net Pension Liability - Police Pension	11,698,805	969,935	-	12,668,740	-
Total OPEB Liability - RBP	947,308	14,611	-	961,919	-
Other Obligations	1,890	-	-	1,890	-
Notes Payable	1,170,850	548,273	792,468	926,655	253,229
General Obligation Bonds	11,830,202	-	1,224,517	10,605,685	1,287,163
Plus: Unamortized Premium	137,750	-	25,228	112,522	-
	<u>28,181,675</u>	<u>1,647,817</u>	<u>3,018,921</u>	<u>26,810,571</u>	<u>1,663,770</u>
<b>Business-Type Activities</b>					
Compensated Absences	\$ 95,844	2,542	5,084	93,302	47,078
Net Pension Liability - IMRF	354,155	-	171,951	182,204	-
Total OPEB Liability - RBP	103,367	8,977	-	112,344	-
IEPA Loans Payable	903,071	-	157,255	745,816	107,050
General Obligation Bonds	16,249,798	-	2,730,483	13,519,315	2,787,837
Plus: Unamortized Premium	253,570	-	87,706	165,864	-
Debt Certificates	580,000	-	135,000	445,000	140,000
Developer Agreements	2,194,902	108,519	30,948	2,272,473	-
	<u>20,734,707</u>	<u>120,038</u>	<u>3,318,427</u>	<u>17,536,318</u>	<u>3,081,965</u>



# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements

April 30, 2020

### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### LONG-TERM DEBT – Continued

##### Long-Term Liability Activity – Continued

For the governmental activities, the compensated absences, the net pension liabilities, and the total OPEB liability are generally liquidated by the General Fund. The Vehicle and Equipment Funds make payment on the notes payable. General obligation bonds are being liquidated by the Library, Countryside TIF, Citywide Capital and Debt Service Funds.

For the business-type activities, the Sewer and Water Funds liquidate compensated absences, the net pension liability, and the total OPEB liability. The Sewer and Water Funds are making payments on the IEPA loans payable, general obligation bonds, debt certificates and developer agreements.

##### Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities			
	Notes Payable		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2021	\$ 253,229	30,541	1,287,163	392,324
2022	255,204	22,449	1,342,455	351,324
2023	57,253	14,317	1,396,424	308,612
2024	59,347	12,223	1,131,716	257,493
2025	61,581	9,989	1,175,685	213,574
2026	63,867	7,703	511,889	167,947
2027	66,237	5,333	523,212	149,721
2028	68,691	2,880	550,858	130,806
2029	41,246	504	568,504	108,650
2030	-	-	601,150	85,527
2031	-	-	343,796	60,671
2032	-	-	351,442	46,919
2033	-	-	364,088	32,861
2034	-	-	376,734	18,297
2035	-	-	80,569	3,228
Total	926,655	105,939	10,605,685	2,327,954

**UNITED CITY OF YORKVILLE, ILLINOIS****Notes to the Financial Statements****April 30, 2020****NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued****LONG-TERM DEBT – Continued****Debt Service Requirements to Maturity – Continued**

Fiscal Year	Business-Type Activities					
	IEPA Loan Payable		General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 107,050	17,981	2,787,837	531,015	140,000	22,850
2022	109,742	15,288	2,407,545	418,324	150,000	15,710
2023	112,503	12,527	2,333,576	331,196	155,000	8,060
2024	115,333	9,697	1,478,284	245,665	-	-
2025	118,235	6,795	1,529,315	185,134	-	-
2026	121,209	3,821	1,258,111	122,385	-	-
2027	61,744	772	161,788	68,981	-	-
2028	-	-	169,142	62,509	-	-
2029	-	-	176,496	55,743	-	-
2030	-	-	183,850	48,683	-	-
2031	-	-	191,204	41,329	-	-
2032	-	-	198,558	33,681	-	-
2033	-	-	205,912	25,739	-	-
2034	-	-	213,266	17,503	-	-
2035	-	-	224,431	8,972	-	-
Total	745,816	66,881	13,519,315	2,196,859	445,000	46,620

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### LONG-TERM DEBT – Continued

##### Non-Commitment Debt

Special service area bonds outstanding as of the date of this report totaled \$57,907,000, Kendall Marketplace business district bonds totaled \$6,665,000 and Kendall Marketplace sales tax bonds totaled \$5,465,000. These bonds are not an obligation of the government and are secured by the levy of an annual tax on the real property within the special service area, business district taxes, and sales taxes, respectively. The government is in no way liable for repayment but is only acting as agent for the property owners in levying/assessing and collecting the tax, and forwarding the collections to bondholders.

##### Legal Debt Margin

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Assessed Valuation - 2019	<u>\$ 553,579,496</u>
Legal Debt Limit - 8.625% of Assessed Value	47,746,232
Amount of Debt Applicable to Limit	
General Obligation Bonds	<u>4,230,000</u>
Legal Debt Margin	<u>43,516,232</u>

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2020:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 97,949,577
Less Capital Related Debt:	
Loan Payable of 2017	(400,000)
Notes Payable of 2019	(526,655)
General Obligation Library Bonds of 2006	(425,000)
General Obligation Library Refunding Bonds of 2013	(3,360,000)
General Obligation Refunding Alternate Revenue Source Bonds of 2014	(1,235,000)
General Obligation Refunding Alternate Revenue Source Bonds of 2014A	(3,400,000)
General Obligation Refunding Alternate Revenue Source Bonds of 2014B	(925,000)
General Obligation Alternate Revenue Source Bonds of 2015A	(1,260,685)
Loss on Refunding	93,086
Premium on Debt Issuance	<u>(112,522)</u>
Net Investment in Capital Assets	<u>86,397,801</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	70,278,685
Less Capital Related Debt:	
IEPA (L17-1156300) Loan Payable of 2007	(745,816)
General Obligation Refunding Alternate Revenue Source Bonds of 2011	(5,910,000)
General Obligation Refunding Alternate Revenue Source Bonds of 2014C	(675,000)
General Obligation Alternate Revenue Source Bonds of 2015A	(3,504,315)
General Obligation Alternate Revenue Source Bonds of 2016	(3,430,000)
Illinois Rural Bond Bank Debt Certificates of 2003	(445,000)
Loss on Refunding	26,707
Premium on Debt Issuance	<u>(165,864)</u>
Net Investment in Capital Assets	<u>55,429,397</u>

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### FUND BALANCE CLASSIFICATIONS

In the governmental funds' financial statements, the City considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The City first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	Special Revenue		Capital Projects			
	General	Library	Parks and Recreation	Citywide Capital	Nonmajor	Totals
Fund Balances						
Nonspendable						
Prepays	\$ 63,193	518	12,997	-	-	76,708
Restricted						
IMRF	203,874	-	-	-	-	203,874
Library Operations	-	701,672	-	-	-	701,672
Motor Fuel Tax	-	-	-	-	695,707	695,707
Special Service Areas	-	-	-	-	13,492	13,492
Land Cash	-	-	-	-	247,841	247,841
	203,874	701,672	-	-	957,040	1,862,586
Committed						
Parks and Recreation						
Programs and Facility Improvements	-	-	398,488	-	-	398,488
Assigned						
Capital Projects	-	-	-	588,155	511,692	1,099,847
Unassigned	7,244,993	-	-	-	(2,469,332)	4,775,661
Total Fund Balances	7,512,060	702,190	411,485	588,155	(1,000,600)	8,213,290

*Nonspendable Fund Balance.* Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

*Restricted Fund Balance.* Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements

April 30, 2020

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### FUND BALANCE CLASSIFICATIONS – Continued

*Committed Fund Balance.* Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, Members of the City Council; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

*Assigned Fund Balance.* Consists of amounts that are constrained by Members of the City Council' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) Members of the City Council itself or b) a body or official to which Members of the City Council has delegated the authority to assign amounts to be used for specific purposes. The City's highest level of decision-making authority is Members of the City Council, who is authorized to assign amounts to a specific purpose.

*Unassigned Fund Balance.* Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

*Minimum Fund Balance Policy.* The City's policy states that the General fund should maintain a minimum unrestricted fund balance of no less than 30% of the annual appropriations budget.

### NOTE 4 – OTHER INFORMATION

#### RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the City's employees. The City has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

#### CONTINGENT LIABILITIES

##### Litigation

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

# **UNITED CITY OF YORKVILLE, ILLINOIS**

## **Notes to the Financial Statements April 30, 2020**

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### **NOTE 4 – OTHER INFORMATION – Continued**

#### **CONTINGENT LIABILITIES - Continued**

##### **Grants**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

##### **Financial Impact from COVID-19**

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the City's operations and financial position cannot be determined.

#### **COMMITMENTS**

##### **Agreements with Developers – Governmental Activities**

Under a Development/Economic Initiative Agreement entered into in March of 2001, the City agreed to reimburse eligible costs associated with a development located at Route 47 and Route 34. Eligible costs of \$2,074,833 and accrued interest at 5% are to be reimbursed from 50% of the sales tax generated in the development, limited to a period of eighteen years. Through April 30, 2020, the City has reimbursed \$2,974,210 including \$200,964 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under a Development and Annexation Agreement entered into in July of 2000, amended in October of 2001, the City agreed to reimburse eligible costs associated with a development located at Route 47 and Kennedy Road. Eligible costs of \$5,977,027 are to be reimbursed from 50% of the sales tax generated in the development. Through April 30, 2020, the City has reimbursed \$3,092,435, including \$248,369 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under an Annexation Agreement entered into in April of 2006, the City agreed to reimburse eligible costs associated with a development located at Route 47 between Base Line Road and Corneils Road. Eligible costs are to be reimbursed from 55% of City Admissions Taxes collected, limited to a period of ten years. Through April 30, 2020, the City has reimbursed \$1,323,863, including \$146,143 in the current year. All payments have been recorded as an expenditure of the General Fund. The agreement was amended in April of 2019 to rebate 100% of admissions tax received by the City from the developer for a period of twenty years, until September 2026, and the admissions tax rate was decreased from 5% to 2.75%. The 100% rebate went into effect beginning with the 2013 fiscal year.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

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### NOTE 4 – OTHER INFORMATION – Continued

#### COMMITMENTS – Continued

##### Agreements with Developers – Governmental Activities – Continued

Under a Development/Economic Initiative Agreement entered into in January of 2007, the City agreed to reimburse eligible costs associated with a development located at Route 47 and Corneils Road. Eligible costs of \$287,392 are to be reimbursed from 50% of the sales tax generated in the development, limited to a period of twenty years. Through April 30, 2020, the City has reimbursed \$23,404, including \$0 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under a Development Agreement entered into in June of 2007, the City agreed to create a business district in the area around Route 34 and Cannonball Trail. Under the agreement, 50% of sales tax and 100% of the business district tax generated in the district are remitted by the City to an escrow agent to pay the debt service on the Special Service Area Revenue Bonds of 2007. The bonds are secured solely by the pledged revenues and are not obligations of the City and are therefore not recorded on the City's books. All payments have been recorded as an expenditure of the General Fund. Expenditures in the current year were \$411,273 for sales taxes and \$338,281 in business district taxes.

In February of 2011, the City amended a Development/Economic Initiative Agreement dated April 2007. Under the original agreement, the City agreed to reimburse 20% of eligible costs associated with a development located at Route 47 and Fountainview Drive from 50% of the sales tax generated in the development, limited to a period of twenty years. Under the amended agreement, the City will hold the sales tax rebates in an escrow account until certain land improvements has been completed. Through April 30, 2020, the City is holding \$21,557 in escrow, including \$3,435 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under a Development/Economic Initiative Agreement entered into on December 22, 2011 the City agreed to reimburse eligible costs associated with a development located west of Route 47 and north of Cannonball Trail on Boombah Boulevard. Through April 30, 2020, the City has reimbursed \$76,012, including \$10,327 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under development agreements entered into in April 2012, the City agreed to reimburse eligible costs associated with a development located at within the Downtown TIF district. Eligible costs are to be reimbursed from 85% of the incremental property tax and 100% of the business district tax generated in the development, through December 31, 2029. Through April 30, 2020, the City has reimbursed \$134,723 in incremental property taxes and \$137,022 in business district taxes. Incremental property tax payments have been recorded as an expenditure of the Downtown TIF Fund and the Business District Tax Rebates have been recorded as an expenditure of the General Fund.



## **UNITED CITY OF YORKVILLE, ILLINOIS**

### **Notes to the Financial Statements April 30, 2020**

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#### **NOTE 4 – OTHER INFORMATION – Continued**

##### **COMMITMENTS – Continued**

##### **Agreements with Developers – Governmental Activities – Continued**

Under a Development/Economic Initiative Agreement entered into on September 18, 2012 the City agreed to reimburse eligible costs associated with a development located at 704 East Veterans Parkway. Eligible costs of \$30,740 are to be reimbursed from 50% of the sales tax generated in the development, limited to a period of ten years. Through April 30, 2020, the City has reimbursed \$30,740, including \$4,233 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under a development agreement entered into in May 2013, the City agreed to reimburse eligible costs associated with a development located at Route 34 and Route 47 in the Countryside TIF district. Eligible costs are to be reimbursed from 50% of the amusement tax and 100% of the business district tax generated in the development, limited to a period of 10 years. Through April 30, 2020, the City has reimbursed \$321,489 in amusement taxes and \$68,734 in business district taxes. Amusement tax rebate expenditures have been recorded in the General Fund of \$36,334 and Business District rebate expenditures have been recorded in the General Fund of \$14,225.

Under a Development/Economic Initiative Agreement entered into in March of 2016, the City agreed to reimburse eligible costs associated with a development located within the Fountainview Subdivision. Eligible costs of \$63,350 are to be reimbursed from 50% of the sales tax generated in the development, limited to a period of ten years. Through April 30, 2020, the City has reimbursed \$10,803, including \$3,695 in the current year. All payments have been recorded as an expenditure of the General Fund.

Under a Development/Economic Initiative Agreement entered into in April of 2019, the City agreed to accept all previously constructed public improvements and complete all remaining infrastructure improvements in the Raintree Subdivision Special Service Area, as stipulated in the agreement. The Developer has acquired certain vacant lots within the Raintree Subdivision, and has further agreed to pay certain impact fees and other contributions towards the City at agreed upon timeframes and complete construction on certain dwelling units. As of April 30, 2020, the City has incurred \$2,165 in expenditures, which have been fully reimbursed by the developer.

Under a development agreement entered into in August 2019, the City agreed to reimburse eligible costs associated with the renovation of the historic Kendall County jail. Eligible costs are to be reimbursed from incremental property taxes through 2034. Through April 30, 2020, the City has reimbursed \$80,000 in renovation costs, which are recorded as an expenditure of the Downtown TIF II Fund.

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements April 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

##### COMMITMENTS – Continued

##### Agreements with Developers – Business-Type Activities

Under a reimbursement agreement entered into in August of 2003, the City and the developer of the Fox Hill subdivision agreed to reimburse eligible costs associated with the construction and over-sizing of water and sewer infrastructure lines within the area. Eligible costs are to be paid to the developer within twenty years of the agreement. This agreement was amended in April 2006 to include additional costs. Total eligible costs were \$807,847, which accrues compounded interest of 5% annually. Interest for a portion of eligible costs was computed back to January 1, 1995. Total interest to date is \$1,356,413. The amount recorded as a liability, including interest, as of April 30, 2020 is \$2,272,473. 52% of this amount is recorded in the Water Fund. The remaining 48% of this amount is recorded in the Sewer Fund.

##### Hotel/Motel Tax Rebates

All hotels and motels located within the City limits are required to pay a tax of 3% based on the gross rental receipts from the renting, leasing or letting of a hotel or motel room. Proceeds from the hotel/motel tax are remitted to the Aurora Area Convention & Visitors Bureau (AACVB) for the purposes of promoting tourism and conventions within Yorkville, pursuant to State Statute. The City has recorded \$72,272 in rebates in the General Fund for the fiscal year ended April 30, 2020.

##### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS

The City contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund, a defined benefit agent multiple-employer public employee retirement system and the Police Pension Plan which is a single-employer pension plan. A separate report is issued for the Police Pension Plan and may be obtained by writing to the City at 804 Game Farm Road, Yorkville, Illinois 60560. IMRF does issue a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org). The benefit, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

The aggregate amounts recognized for the two pension plans is:

	Net Pension Liability	Deferred Outflows	Deferred Inflows	Pension Expense
IMRF	\$ 1,098,476	865,280	671,843	577,359
Police Pension	12,668,740	1,853,822	1,366,800	1,666,278
	13,767,216	2,719,102	2,038,643	2,243,637

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Illinois Municipal Retirement (IMRF)

###### Plan Descriptions

*Plan Administration.* All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources' measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

*Benefits Provided.* IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

*Plan Membership.* As of December 31, 2019, the measurement date, the following employees were covered by the benefit terms:

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements

April 30, 2020

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Illinois Municipal Retirement (IMRF) – Continued

##### Plan Descriptions – Continued

##### *Plan Membership. – Continued*

Inactive Plan Members Currently Receiving Benefits	48
Inactive Plan Members Entitled to but not yet Receiving Benefits	51
Active Plan Members	<u>52</u>
Total	<u>151</u>

*Contributions.* As set by statute, the City's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2020, the City's contribution was 9.97% of covered payroll.

*Net Pension Liability.* The City's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2019, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements April 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

#### Illinois Municipal Retirement (IMRF) – Continued

#### Plan Descriptions – Continued

*Actuarial Assumptions – Continued.* For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

#### Discount Rate

The discount rate used to measure the total pension liability was 7.25%, same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Illinois Municipal Retirement (IMRF) – Continued

##### Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset) \$	3,616,890	1,098,476	(910,321)

##### Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 14,204,879	12,015,243	2,189,636
Changes for the Year:			
Service Cost	356,154	-	356,154
Interest on the Total Pension Liability	1,024,674	-	1,024,674
Difference Between Expected and Actual Experience of the Total Pension Liability	213,134	-	213,134
Contributions - Employer	-	324,580	(324,580)
Contributions - Employees	-	172,689	(172,689)
Net Investment Income	-	2,196,500	(2,196,500)
Benefit Payments, including Refunds of Employee Contributions	(499,031)	(499,031)	-
Other (Net Transfer)	-	(8,647)	8,647
Net Changes	1,094,931	2,186,091	(1,091,160)
Balances at December 31, 2019	15,299,810	14,201,334	1,098,476

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Illinois Municipal Retirement (IMRF) – Continued

#### Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2020, the City recognized pension expense of \$577,359. At April 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 469,690	-	469,690
Change in Assumptions	266,148	(141,034)	125,114
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(530,809)	(530,809)
Total Expenses to be Recognized in Future Periods	735,838	(671,843)	63,995
Pension Contributions Made Subsequent to the Measurement Date	129,442	-	129,442
Total Deferred Amounts Related to IMRF	865,280	(671,843)	193,437

The \$129,442 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ 75,058
2022	108,254
2023	140,533
2024	(259,850)
2025	-
Thereafter	-
Total	63,995

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements

April 30, 2020

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Police Pension Plan

##### Plan Descriptions

*Plan Administration.* The Police Pension Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The City accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the City Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

*Plan Membership.* At April 30, 2020, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	30
Inactive Plan Members Entitled to but not yet Receiving Benefits	11
Active Plan Members	<u>7</u>
Total	<u>48</u>

*Benefits Provided.* The following is a summary of the Police Pension Plan as provided for in Illinois State Statutes.

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of  $\frac{1}{2}$  of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.



## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements April 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Police Pension Plan – Continued

##### Plan Descriptions – Continued

*Benefits Provided – Continued.* Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., ½ percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1<sup>st</sup> after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent of ½ of the change in the Consumer Price Index for the proceeding calendar year.

*Contributions.* Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2020, the City's contribution was 42.24% of covered payroll.

*Concentrations.* At year end, the Pension Plan did not have any investments (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments), in any one organization that represent 5 percent or more of net position available for benefits.

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements

April 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

##### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

###### Police Pension Plan – Continued

###### Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2020, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.00%
Salary Increases	5.00%
Cost of Living Adjustments	2.50%
Inflation	2.50%

Mortality rates were based on the RP-2014 base rates with blue collar adjustment projected from 2013 with scale MP2019 fully generationally.

###### Discount Rate

The discount rate used to measure the total pension liability was 7.00%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Police Pension Plan – Continued

##### Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	\$ 16,769,555	12,668,740	9,417,876

##### Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2019	\$ 22,102,523	10,403,718	11,698,805
Changes for the Year:			
Service Cost	672,849	-	672,849
Interest on the Total Pension Liability	1,517,322	-	1,517,322
Changes of Benefit Terms	43,601	-	43,601
Difference Between Expected and Actual Experience of the Total Pension Liability	51,301	-	51,301
Changes of Assumptions	(54,912)	-	(54,912)
Contributions - Employer	-	1,111,484	(1,111,484)
Contributions - Employees	-	269,903	(269,903)
Net Investment Income	-	(121,161)	121,161
Benefit Payments, including Refunds of Employee Contributions	(787,372)	(787,372)	-
Administrative Expense	(11,589)	(11,589)	-
Net Changes	1,431,200	461,265	969,935
Balances at April 30, 2020	23,533,723	10,864,983	12,668,740

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Police Pension Plan – Continued

##### Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2020, the City recognized pension expense of \$1,666,278. At April 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 231,331	(1,016,004)	(784,673)
Change in Assumptions	933,743	(350,796)	582,947
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	688,748	-	688,748
Total Deferred Amounts Related to Police Pension	1,853,822	(1,366,800)	487,022

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/(Inflows) of Resources
2021	\$ 275,852
2022	99,900
2023	74,369
2024	93,480
2025	(59,939)
Thereafter	3,360
Total	487,022

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements

April 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

##### OTHER POST-EMPLOYMENT BENEFITS

###### General Information about the OPEB Plan

*Plan Description.* The City's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the City. RBP is a single-employer defined benefit OPEB plan administered by the City. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the City Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

*Benefits Provided.* RBP provides coverage under the City of Yorkville group health program by contributing the monthly premium to retirees and their dependents.

*Plan Membership.* As of April 30, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	10
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>77</u>
Total	<u><u>87</u></u>

###### Total OPEB Liability

The City's total OPEB liability was measured as of April 30, 2020, and was determined by an actuarial valuation as of April 30, 2019.

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements April 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

##### OTHER POST-EMPLOYMENT BENEFITS – Continued

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the April 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.50%
Salary Increases	3.50%
Discount Rate	2.91%
Healthcare Cost Trend Rates	7.5% for 2020, decreasing 0.5% per year to an ultimate rate of 4.0% for 2027 and later years
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based upon the expected rate of return associated with funded benefits, and unfunded benefits, the 20-year muni bond rate.

Mortality rates were based on the RP-2014 Blue Collar base rates projected to 2018 using scale MP2018 for Police. For all others the RP-2014 base rates projected to 2018 using scale MP2018 was used.

##### Change in the Total OPEB Liability

	Total OPEB Liability
Balance at April 30, 2019	<u>\$ 1,050,674</u>
Changes for the Year:	
Service Cost	46,532
Interest on the Total Pension Liability	37,312
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	-
Changes of Assumptions or Other Inputs	72,122
Benefit Payments	<u>(132,377)</u>
Net Changes	<u>23,589</u>
Balance at April 30, 2020	<u><u>1,074,263</u></u>

## UNITED CITY OF YORKVILLE, ILLINOIS

### Notes to the Financial Statements April 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

##### OTHER POST-EMPLOYMENT BENEFITS – Continued

##### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, calculated using a Single Discount Rate of 2.91%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.91%)	Current Discount Rate (2.91%)	1% Increase (3.91%)
Total OPEB Liability	\$ 1,144,950	1,074,263	1,006,870

##### Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a Healthcare Trend Rate of 8.00% decreasing to 4.00%, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	(7.00% Decreasing to 3.00%)	Healthcare Cost Trend Rates (8.00% Decreasing to 4.00%)	(9.00% Decreasing to 5.00%)
Total OPEB Liability	\$ 975,837	1,074,263	1,190,856

# UNITED CITY OF YORKVILLE, ILLINOIS

## Notes to the Financial Statements April 30, 2020

### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS – Continued

#### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2020, the City recognized OPEB expense of \$89,327. At April 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ -	-	-
Change in Assumptions	78,069	-	78,069
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-	-
Total Deferred Amounts Related to OPEB	78,069	-	78,069

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows of Resources
2021	\$ 5,483
2022	5,483
2023	5,483
2024	5,483
2025	5,483
Thereafter	50,654
Total	78,069



## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Employer Contributions  
    Illinois Municipal Retirement Fund  
    Police Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability  
    Illinois Municipal Retirement Fund  
    Police Pension Fund
- Schedule of Investment Returns  
    Police Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability  
    Retiree Benefit Plan
- Budgetary Comparison Schedule  
    General Fund  
    Library – Special Revenue Fund  
    Parks and Recreation – Special Revenue Fund

### Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

## UNITED CITY OF YORKVILLE, ILLINOIS

### Illinois Municipal Retirement Fund

#### Required Supplementary Information

#### Schedule of Employer Contributions

April 30, 2020

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 311,346	\$ 311,346	\$ -	\$ 2,853,781	10.91%
2017	308,134	308,134	-	2,898,722	10.63%
2018	344,487	344,487	-	3,217,682	10.71%
2019	350,666	350,666	-	3,506,685	10.00%
2020	365,540	365,540	-	3,665,848	9.97%

#### Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	3.25%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMFR specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

#### Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Police Pension Fund

### Required Supplementary Information Schedule of Employer Contributions April 30, 2020

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 571,437	\$ 624,168	\$ 52,731	\$ 2,220,146	28.11%
2016	722,940	722,940	-	2,294,948	31.50%
2017	825,413	825,413	-	2,320,642	35.57%
2018	966,211	966,211	-	2,543,266	37.99%
2019	963,361	963,361	-	2,449,210	39.33%
2020	1,111,484	1,111,484	-	2,631,165	42.24%

#### Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	Market Value
Inflation	2.5%
Salary Increases	5.0%
Investment Rate of Return	7.0%
Retirement Age	Tier 1 - 15% at 50 to 100% at age 65 Tier 2 - 5% at 50 to 100% at age 65
Mortality	RP2014 base rates with blue collar adjustment projected from 2013 with Scale MP2019 fully generationally

#### Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Illinois Municipal Retirement Fund

### Required Supplementary Information Schedule of Changes in the Employer's Net Pension Liability April 30, 2020

	December 31, 2015
Total Pension Liability	
Service Cost	\$ 303,003
Interest	764,628
Differences Between Expected and Actual Experience	40,167
Change of Assumptions	-
Benefit Payments, Including Refunds of Member Contributions	(295,309)
Net Change in Total Pension Liability	812,489
Total Pension Liability - Beginning	10,191,193
Total Pension Liability - Ending	11,003,682
Plan Fiduciary Net Position	
Contributions - Employer	\$ 311,346
Contributions - Members	129,289
Net Investment Income	49,844
Benefit Payments, Including Refunds of Member Contributions	(295,309)
Other (Net Transfer)	(289,688)
Net Change in Plan Fiduciary Net Position	(94,518)
Plan Net Position - Beginning	9,896,191
Plan Net Position - Ending	9,801,673
Employer's Net Pension Liability	\$ 1,202,009
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.08%
Covered Payroll	\$ 2,853,781
Employer's Net Pension Liability as a Percentage of Covered Payroll	42.12%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019
317,347	330,734	316,829	356,154
825,222	887,780	924,525	1,024,674
27,153	132,182	507,597	213,134
-	(449,845)	508,408	-
(318,792)	(365,819)	(442,124)	(499,031)
850,930	535,032	1,815,235	1,094,931
11,003,682	11,854,612	12,389,644	14,204,879
11,854,612	12,389,644	14,204,879	15,299,810
308,134	335,204	365,769	324,580
132,252	139,927	167,364	172,689
684,949	1,792,699	(594,987)	2,196,500
(318,792)	(365,819)	(442,124)	(499,031)
39,225	(226,729)	196,498	(8,647)
845,768	1,675,282	(307,480)	2,186,091
9,801,673	10,647,441	12,322,723	12,015,243
10,647,441	12,322,723	12,015,243	14,201,334
1,207,171	66,921	2,189,636	1,098,476
89.82%	99.46%	84.59%	92.82%
2,898,722	3,109,498	3,467,005	3,582,558
41.64%	2.15%	63.16%	30.66%

## UNITED CITY OF YORKVILLE, ILLINOIS

### Police Pension Fund

#### Required Supplementary Information Schedule of Changes in the Employer's Net Pension Liability April 30, 2020

	2015
Total Pension Liability	
Service Cost	\$ 522,029
Interest	986,212
Differences Between Expected and Actual Experience	(483,445)
Change of Assumptions	999,313
Benefit Payments, Including Refunds of Member Contributions	(435,435)
Net Change in Total Pension Liability	1,588,674
Total Pension Liability - Beginning	14,306,459
Total Pension Liability - Ending	15,895,133
Plan Fiduciary Net Position	
Contributions - Employer	\$ 624,168
Contributions - Members	214,237
Contributions - Others	-
Net Investment Income	343,590
Benefit Payments, Including Refunds of Member Contributions	(435,435)
Administrative Expense	(14,285)
Net Change in Plan Fiduciary Net Position	732,275
Plan Net Position - Beginning	5,690,471
Plan Net Position - Ending	6,422,746
Employer's Net Pension Liability	\$ 9,472,387
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	40.41%
Covered Payroll	\$ 2,220,146
Employer's Net Pension Liability as a Percentage of Covered Payroll	426.66%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

2016	2017	2018	2019	2020
576,907	611,857	589,463	650,245	672,849
1,097,143	1,283,144	1,349,196	1,374,562	1,517,322
-	-	-	-	43,601
322,766	123,907	(1,529,007)	105,712	51,301
1,116,723	(565,454)	498,740	612,775	(54,912)
(443,314)	(469,494)	(501,417)	(597,064)	(798,961)
2,670,225	983,960	406,975	2,146,230	1,431,200
15,895,133	18,565,358	19,549,318	19,956,293	22,102,523
18,565,358	19,549,318	19,956,293	22,102,523	23,533,723
722,940	825,413	966,211	963,361	1,111,484
222,736	234,058	249,421	243,941	269,903
-	32,388	-	-	-
(30,493)	473,420	421,975	717,071	(121,161)
(443,314)	(469,494)	(501,417)	(597,064)	(787,372)
(13,448)	(11,774)	(12,266)	(12,693)	(11,589)
458,421	1,084,011	1,123,924	1,314,616	461,265
6,422,746	6,881,167	7,965,178	9,089,102	10,403,718
6,881,167	7,965,178	9,089,102	10,403,718	10,864,983
11,684,191	11,584,140	10,867,191	11,698,805	12,668,740
37.06%	40.74%	45.55%	47.07%	46.17%
2,294,948	2,320,642	2,543,266	2,449,210	2,631,165
509.13%	499.18%	427.29%	477.66%	481.49%

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Police Pension Fund**

**Required Supplementary Information  
Schedule of Investment Returns  
April 30, 2020**

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Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	5.89%
2016	(0.43%)
2017	6.54%
2018	5.09%
2019	7.56%
2020	(1.08%)

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.



## UNITED CITY OF YORKVILLE, ILLINOIS

### Retiree Benefit Plan

#### Required Supplementary Information

#### Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2020

	4/30/2019	4/30/2020
Total OPEB Liability		
Service Cost	\$ 43,414	46,531
Interest	40,335	37,312
Changes in Benefit Terms	-	-
Differences Between Expected and Actual Experience	-	-
Change of Assumptions or Other Inputs	12,225	72,122
Benefit Payments	(122,570)	(132,377)
Net Change in Total OPEB Liability	(26,596)	23,588
Total OPEB Liability - Beginning	1,077,271	1,050,675
Total OPEB Liability - Ending	1,050,675	1,074,263
Covered Payroll	\$ 5,675,523	5,874,167
Total OPEB Liability as a Percentage of Covered Payroll	18.51%	18.29%

#### Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

*Changes of Assumptions.* Changes of assumptions related to the discount rate were made in 2019 and 2020.

**UNITED CITY OF YORKVILLE, ILLINOIS****General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 11,388,715	11,388,715	11,378,438
Intergovernmental	2,703,232	2,703,232	2,742,090
Licenses, Permits and Fees	413,500	413,500	490,959
Charges for Services	1,616,211	1,616,211	1,670,693
Fines and Forfeitures	125,400	125,400	73,872
Interest	80,000	80,000	147,837
Miscellaneous	95,000	95,000	101,817
Total Revenues	16,422,058	16,422,058	16,605,706
Expenditures			
General Government	4,968,963	5,014,645	4,592,463
Public Safety	5,923,525	5,935,224	5,813,774
Community Development	930,389	933,186	816,350
Public Works	2,315,961	2,320,194	2,216,434
Total Expenditures	14,138,838	14,203,249	13,439,021
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,283,220	2,218,809	3,166,685
Other Financing Sources (Uses)			
Transfers In	47,180	47,180	32,092
Transfers Out	(2,330,400)	(2,580,400)	(2,566,540)
	(2,283,220)	(2,533,220)	(2,534,448)
Net Change in Fund Balance	-	(314,411)	632,237
Fund Balance - Beginning			6,879,823
Fund Balance - Ending			7,512,060

**UNITED CITY OF YORKVILLE, ILLINOIS****Library - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 1,492,248	1,492,248	1,497,431
Intergovernmental	25,250	25,250	27,011
Licenses, Permits and Fees	50,000	50,000	110,775
Charges for Services	11,750	11,750	11,204
Fines and Forfeits	8,500	8,500	7,551
Interest	10,100	10,100	17,131
Miscellaneous	4,000	4,000	2,594
Total Revenues	1,601,848	1,601,848	1,673,697
Expenditures			
Library	897,132	897,132	834,724
Debt Service			
Principal Retirement	635,000	635,000	635,000
Interest and Fiscal Charges	163,713	163,713	163,702
Total Expenditures	1,695,845	1,695,845	1,633,426
Excess (Deficiency) of Revenues Over (Under) Expenditures	(93,997)	(93,997)	40,271
Other Financing Sources			
Transfers In	25,003	25,003	24,388
Net Change in Fund Balance	(68,994)	(68,994)	64,659
Fund Balance - Beginning			637,531
Fund Balance - Ending			702,190

**UNITED CITY OF YORKVILLE, ILLINOIS****Parks and Recreation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Charges for Services	\$ 632,000	632,000	527,941
Grants and Donations	20,000	20,000	18,154
Interest	1,500	1,500	1,334
Miscellaneous	180,500	180,500	219,423
Total Revenues	834,000	834,000	766,852
Expenditures			
Parks and Recreation			
Park Operations	1,148,662	1,151,262	1,092,527
Recreation Operations	1,194,743	1,197,819	1,126,742
Total Expenditures	2,343,405	2,349,081	2,219,269
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,509,405)	(1,515,081)	(1,452,417)
Other Financing Sources			
Transfers In	1,410,988	1,410,988	1,410,988
Net Change in Fund Balance	(98,417)	(104,093)	(41,429)
Fund Balance - Beginning			452,914
Fund Balance - Ending			411,485

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Enterprise Funds
- Consolidated Year-End Financial Report

## **MAJOR GOVERNMENTAL FUNDS**

### **GENERAL FUND**

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

### **SPECIAL REVENUE FUNDS**

Special Revenue Funds are created to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

#### **Library Fund**

The Library Fund is used to account for the activity relating to the Yorkville Public Library.

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

The Parks and Recreation Fund is used to account for the revenues and expenditures associated with the Yorkville Parks and Recreation departments.

### **CAPITAL PROJECTS FUND**

Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

#### **Citywide Capital Fund**

The Citywide Capital Fund is used to account for financial resources accumulated for maintenance of public infrastructure and to fund new capital improvements that benefit the public.

## UNITED CITY OF YORKVILLE, ILLINOIS

### General Fund

#### Schedule of Revenues - Budget and Actual For the Fiscal Year Ended April 30, 2020

	Budget		Actual
	Original	Final	
Taxes			
Property Tax	\$ 3,225,250	3,225,250	3,231,926
Sales Tax	3,151,800	3,151,800	3,222,256
Non-Home Rule Sales Tax	2,432,700	2,432,700	2,413,689
Municipal Utility Tax	960,000	960,000	971,440
Excise Tax	321,965	321,965	271,550
Cable TV Franchise Tax	290,000	290,000	302,831
Hotel Tax	80,000	80,000	80,302
Video Gaming Tax	140,000	140,000	131,292
Admissions and Amusement Tax	345,000	345,000	342,929
Business District Tax	427,500	427,500	393,342
Auto Rental Tax	14,500	14,500	16,881
	11,388,715	11,388,715	11,378,438
Intergovernmental			
State Income Taxes	1,916,366	1,916,366	1,870,977
State Use Tax	602,966	602,966	665,636
Cannabis Excise Tax	-	-	4,009
Township Road and Bridge Tax	130,000	130,000	131,199
Personal Property Replacement Tax	17,000	17,000	17,683
Federal Grants	15,000	15,000	20,534
State Grants	21,000	21,000	30,192
Miscellaneous	900	900	1,860
	2,703,232	2,703,232	2,742,090
Licenses, Permits and Fees			
Liquor Licenses	56,000	56,000	48,671
Other Licenses	7,500	7,500	9,797
Building Permits	350,000	350,000	432,491
	413,500	413,500	490,959
Charges for Services			
Garbage Surcharge	1,245,875	1,245,875	1,291,580
Collection Fees - Sanitary District	165,000	165,000	168,662
Administrative Chargeback	204,836	204,836	204,836
Police Special Detail	500	500	5,615
	1,616,211	1,616,211	1,670,693

## UNITED CITY OF YORKVILLE, ILLINOIS

### General Fund

#### Schedule of Revenues - Budget and Actual - Continued For the Fiscal Year Ended April 30, 2020

	Budget		Actual
	Original	Final	
Fines and Forfeitures			
Circuit Court Fines	\$ 45,000	45,000	34,975
Administrative Adjudication	30,000	30,000	23,142
Police Tows	50,000	50,000	15,500
Other	400	400	255
	<u>125,400</u>	<u>125,400</u>	<u>73,872</u>
Interest			
Investment Income	<u>80,000</u>	<u>80,000</u>	<u>147,837</u>
Miscellaneous			
Reimbursements			
Engineering	25,000	25,000	13,568
Liability Insurance	10,000	10,000	10,112
Cable Consortium	35,000	35,000	11,646
Other	12,000	12,000	47,966
Miscellaneous Income	<u>13,000</u>	<u>13,000</u>	<u>18,525</u>
	<u>95,000</u>	<u>95,000</u>	<u>101,817</u>
Total Revenues	<u>16,422,058</u>	<u>16,422,058</u>	<u>16,605,706</u>



## UNITED CITY OF YORKVILLE, ILLINOIS

### General Fund

#### Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended April 30, 2020

	Budget		Actual
	Original	Final	
General Government			
Administration	\$ 962,572	964,684	931,316
Finance	531,841	533,741	499,968
Administrative Services	3,474,550	3,516,220	3,161,179
	<u>4,968,963</u>	<u>5,014,645</u>	<u>4,592,463</u>
Public Safety			
Police Department	<u>5,923,525</u>	<u>5,935,224</u>	<u>5,813,774</u>
Community Development			
Building and Zoning	<u>930,389</u>	<u>933,186</u>	<u>816,350</u>
Public Works			
Streets Operations	1,074,586	1,078,819	931,674
Health and Sanitation	1,241,375	1,241,375	1,284,760
	<u>2,315,961</u>	<u>2,320,194</u>	<u>2,216,434</u>
Total Expenditures	<u>14,138,838</u>	<u>14,203,249</u>	<u>13,439,021</u>

# UNITED CITY OF YORKVILLE, ILLINOIS

## General Fund

### Schedule of Detailed Expenditures - Budget and Actual For the Fiscal Year Ended April 30, 2020

	Budget		Actual
	Original	Final	
General Government			
Administration			
Salaries - Mayor	\$ 11,000	11,000	9,673
Salaries - Liquor Commissioner	1,000	1,000	965
Salaries - City Clerk	-	-	100
Salaries - Alderman	50,000	50,000	46,454
Salaries - Administration	538,095	538,095	524,093
Retirement Plan Contribution	49,367	49,367	51,596
FICA Contribution	41,686	41,686	40,408
Group Health Insurance	120,064	120,064	101,313
Group Life Insurance	428	428	428
Dental Insurance	7,853	7,853	7,853
Vision Insurance	1,130	1,130	1,130
Training and Conferences	17,000	17,000	14,113
Travel and Lodging	10,000	10,000	12,684
Computer Replacement Chargeback	1,655	3,767	10,421
Publishing and Advertising	5,000	5,000	2,734
Printing and Duplicating	3,250	3,250	3,108
Telecommunications	19,000	19,000	20,995
Filing Fees	500	500	53
Codification	5,000	5,000	2,023
Postage and Shipping	3,000	3,000	2,054
Dues and Subscriptions	20,000	20,000	22,254
Professional Services	12,000	12,000	5,576
Utilities	20,787	20,787	28,357
Rental and Lease Purchase	3,000	3,000	2,597
Office Cleaning	11,757	11,757	11,607
Office Supplies	10,000	10,000	8,727
	962,572	964,684	931,316
Finance			
Salaries and Wages	301,372	301,372	291,238
Retirement Plan Contribution	27,649	27,649	28,738
FICA Contribution	21,574	21,574	20,882

# UNITED CITY OF YORKVILLE, ILLINOIS

## General Fund

### Schedule of Detailed Expenditures - Budget and Actual - Continued For the Fiscal Year Ended April 30, 2020

	Budget		Actual
	Original	Final	
General Government - Continued			
Finance - Continued			
Group Health Insurance	\$ 64,351	64,351	54,957
Group Life Insurance	246	246	246
Dental Insurance	5,192	5,192	5,192
Vision Insurance	707	707	707
Training and Conferences	3,500	3,500	1,257
Auditing Services	34,100	34,100	30,600
Travel and Lodging	1,000	1,000	188
Computer Replacement Chargeback	-	1,900	1,900
Printing and Duplicating	3,500	3,500	3,182
Telecommunications	1,250	1,250	941
Postage and Shipping	1,200	1,200	1,015
Dues and Subscriptions	1,500	1,500	1,071
Professional Services	60,000	60,000	54,792
Rental and Lease Purchase	2,200	2,200	1,542
Office Supplies	2,500	2,500	1,520
	531,841	533,741	499,968
Administrative Services			
Police Special Detail Wages	500	500	5,615
Unemployment Insurance	15,000	15,000	13,978
Liability Insurance	316,374	316,374	311,973
Group Health Insurance - Retirees	47,796	47,796	31,818
Dental Insurance - Retirees	449	449	1,091
Vision Insurance - Retirees	80	80	167
Purchasing Services	50,465	50,465	53,064
IDOR Adminstration Fee	44,689	44,689	45,538
GC Housing Rental Assistance	7,800	7,800	8,148
Utility Tax Rebate	14,375	14,375	6,933
Facility Management Services	57,425	57,425	57,547
Amusement Tax Rebate	60,000	60,000	36,334
Kencom	126,109	126,109	105,851
Information Technology Services	225,000	255,000	223,210
Corporate Counsel	115,000	115,000	82,228
Litigation Counsel	120,000	120,000	78,731
Professional Services	27,000	38,670	47,072
Special Counsel	25,000	25,000	43,207
Engineering Services	390,000	390,000	248,597

**UNITED CITY OF YORKVILLE, ILLINOIS****General Fund****Schedule of Detailed Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
General Government - Continued			
Administrative Services - Continued			
Kendall Area Transit	\$ 25,000	25,000	23,550
Cable Consortium Fee	96,000	96,000	76,777
Hotel Tax Rebate	72,000	72,000	72,272
Economic Development	146,000	146,000	166,428
City Property Tax Rebate	1,500	1,500	1,258
Sales Tax Rebate	912,900	912,900	882,297
Business District Rebate	421,088	421,088	385,475
Admission Tax Rebate	140,000	140,000	146,143
Bad Debt	2,000	2,000	651
Reimbursable Repairs	15,000	15,000	5,226
	3,474,550	3,516,220	3,161,179
Total General Government	4,968,963	5,014,645	4,592,463
Public Safety			
Police Department			
Salaries - Police Officers	1,924,224	1,924,224	1,881,771
Salaries - Chief and Deputies	396,159	396,159	474,577
Salaries - Sergeants	644,811	644,811	691,635
Salaries - Police Clerks	175,554	175,554	170,286
Salaries - Crossing Guard	27,500	27,500	26,914
Part Time Salaries	70,000	70,000	67,160
Overtime	111,000	111,000	97,739
Retirement Plan Contribution	16,106	16,106	16,734
Employer Contribution - Police Pension	1,111,484	1,111,484	1,111,484
FICA Contribution	245,951	245,951	247,668
Group Health Insurance	741,025	741,025	609,034
Group Life Insurance	2,748	2,748	2,557
Dental Insurance	50,770	50,770	43,911
Vision Insurance	7,080	7,080	6,212
Tuition Reimbursement	17,272	17,272	8,444
Police Commission	4,000	4,000	5,611
Training and Conferences	21,000	21,000	14,767
Travel and Lodging	10,000	10,000	1,938
Vehicle and Equipment Chargeback	24,032	24,032	24,032
Computer Replacement Chargeback	4,301	16,000	15,714

## UNITED CITY OF YORKVILLE, ILLINOIS

### General Fund

#### Schedule of Detailed Expenditures - Budget and Actual - Continued For the Fiscal Year Ended April 30, 2020

	Budget		Actual
	Original	Final	
Public Safety - Continued			
Police Department - Continued			
Printing and Duplicating	\$ 4,500	4,500	5,243
Telecommunications	40,000	40,000	45,828
Postage and Shipping	1,600	1,600	998
Dues and Subscriptions	9,000	9,000	12,713
Professional Services	30,000	30,000	24,348
Adjudication Services	20,000	20,000	16,265
New World Live Scan	2,000	2,000	-
Kendall Co. - Juve Probation	4,000	4,000	4,000
Rental and Lease Purchase	7,150	7,150	5,205
Office Cleaning	11,758	11,758	11,607
Outside Repair and Maintenance	60,000	60,000	49,370
Wearing Apparel	15,000	15,000	22,820
Office Supplies	4,500	4,500	2,865
Operating Supplies	16,000	16,000	19,864
Computer Equipment and Software	12,500	12,500	2,880
Community Services	1,500	1,500	1,579
Ballistic Vests	6,000	6,000	4,659
Gasoline	63,000	63,000	55,494
Ammunition	10,000	10,000	9,848
Total Public Safety	5,923,525	5,935,224	5,813,774
Community Development			
Building and Zoning			
Salaries and Wages	520,619	520,619	507,395
Retirement Plan Contribution	47,763	47,763	50,185
FICA Contribution	38,317	38,317	37,593
Group Health Insurance	90,471	90,471	93,330
Group Life Insurance	429	429	439
Dental Insurance	6,603	6,603	7,052
Vision Insurance	1,009	1,009	1,081
Training and Conferences	7,300	7,300	1,624

**UNITED CITY OF YORKVILLE, ILLINOIS****General Fund****Schedule of Detailed Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Community Development - Continued			
Building and Zoning - Continued			
Travel and Lodging	\$ 6,500	6,500	40
Computer Replacement Chargeback	1,323	4,120	3,115
Publishing and Advertising	2,500	2,500	2,308
Printing and Duplicating	1,500	1,500	1,110
Telecommunications	4,000	4,000	3,229
Postage and Shipping	1,000	1,000	324
Inspections	125,000	125,000	40,010
Dues and Subscriptions	2,750	2,750	3,391
Professional Services	62,500	62,500	49,443
Rental and Lease Purchase	3,150	3,150	2,269
Office Supplies	1,500	1,500	971
Operating Supplies	3,750	3,750	7,958
Gasoline	2,405	2,405	3,483
Total Community Development	930,389	933,186	816,350
Public Works			
Streets Operations			
Salaries and Wages	402,421	402,421	380,160
Part Time Salaries	12,500	12,500	11,665
Overtime	20,000	20,000	21,570
Retirement Plan Contribution	38,754	38,754	39,814
FICA Contribution	31,902	31,902	30,153
Group Health Insurance	114,394	114,394	107,865
Group Life Insurance	437	437	391
Dental Insurance	7,363	7,363	7,256
Vision Insurance	1,065	1,065	1,018
Training and Conferences	3,000	3,000	2,423
Travel and Lodging	2,000	2,000	750
Computer Replacement Chargeback	2,500	6,733	7,395
Traffic Signal Maintenance	30,000	30,000	26,083
Telecommunications	3,750	3,750	3,363
Mosquito Control	6,281	6,281	-
Tree and Stump Removal	15,000	15,000	5,091

**UNITED CITY OF YORKVILLE, ILLINOIS****General Fund****Schedule of Detailed Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Public Works - Continued			
Streets Operations - Continued			
Professional Services	\$ 6,825	6,825	10,042
Julie Services	3,000	3,000	3,114
Rental and Lease Purchase	6,000	6,000	4,052
Office Cleaning	1,051	1,051	791
Vehicle Maintenance Services	65,000	65,000	70,059
Wearing Apparel	5,100	5,100	2,524
Salt and Calcium Chloride	157,500	157,500	62,951
Operating Supplies	23,000	23,000	10,480
Vehicle Maintenance Supplies	30,000	30,000	30,312
Small Tools and Equipment	18,500	18,500	13,494
Repair and Maintenance	25,000	25,000	9,762
Street Lighting Supplies	17,000	17,000	45,651
Julie Supplies	1,200	1,200	2,681
Gasoline	24,043	24,043	20,764
	1,074,586	1,078,819	931,674
Health and Sanitation			
Garbage Services	1,234,375	1,234,375	1,279,120
Leaf Pickup	7,000	7,000	5,640
	1,241,375	1,241,375	1,284,760
 Total Public Works	 2,315,961	 2,320,194	 2,216,434
 Total Expenditures	 14,138,838	 14,203,249	 13,439,021

**UNITED CITY OF YORKVILLE, ILLINOIS****Library - Special Revenue Fund****Schedule of Revenues - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Taxes			
Property Tax	\$ 1,492,248	1,492,248	1,497,431
Intergovernmental			
Personal Property Replacement Tax	5,250	5,250	5,860
State Grant	20,000	20,000	21,151
	25,250	25,250	27,011
Licenses, Permits and Fees			
Development Fees	50,000	50,000	110,775
Charges for Services			
Library Subscription Cards	8,000	8,000	7,558
Copy Fees	3,750	3,750	3,582
Program Fees	-	-	64
	11,750	11,750	11,204
Fines and Forfeitures	8,500	8,500	7,551
Interest	10,100	10,100	17,131
Miscellaneous			
Rental Income	2,000	2,000	1,400
Miscellaneous Income	2,000	2,000	1,194
	4,000	4,000	2,594
Total Revenues	1,601,848	1,601,848	1,673,697



**UNITED CITY OF YORKVILLE, ILLINOIS****Library - Special Revenue Fund****Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Library			
Salaries and Wages	\$ 278,394	278,394	275,622
Part Time Salaries	196,000	196,000	166,497
Retirement Plan Contribution	25,541	25,541	27,240
FICA Contribution	35,544	35,544	33,137
Group Health Insurance	81,184	81,184	71,184
Group Life Insurance	387	387	362
Dental Insurance	6,987	6,987	6,987
Vision Insurance	1,012	1,012	1,012
Unemployment Insurance	750	750	849
Liability Insurance	24,253	24,253	23,539
Training and Conferences	2,000	2,000	486
Travel and Lodging	1,500	1,500	1,834
Publishing and Advertising	2,000	2,000	825
Telecommunications	6,000	6,000	4,524
Postage and Shipping	750	750	483
Dues and Subscriptions	11,000	11,000	9,755
Professional Services	40,000	40,000	29,445
Legal Services	3,000	3,000	630
Automation	20,000	20,000	15,603
Utilities	11,130	11,130	10,992
Outside Repair and Maintenance	50,000	50,000	61,034
Office Supplies	8,000	8,000	8,408
Operating Supplies	3,000	3,000	3,325
Custodial Supplies	8,000	8,000	9,695
Computer Equipment and Software	17,000	17,000	5,392
Library Programming	1,000	1,000	1,022
Employee Recognition	200	200	200
E-Book Subscriptions	3,500	3,500	3,000
Audio Books	3,500	3,500	3,550
DVD's and CD's	4,000	4,000	3,354
Books	51,500	51,500	54,738
Total Library	897,132	897,132	834,724

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Library - Special Revenue Fund**

**Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Debt Service			
Principal Retirement	\$ 635,000	635,000	635,000
Interest and Fiscal Charges	163,713	163,713	163,702
Total Debt Service	798,713	798,713	798,702
Total Expenditures	1,695,845	1,695,845	1,633,426

**UNITED CITY OF YORKVILLE, ILLINOIS****Parks and Recreation - Special Revenue Fund****Schedule of Revenues - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Charges for Services			
Fees for Programs	\$ 600,000	600,000	485,545
Concessions	32,000	32,000	42,396
Total Charges for Services	632,000	632,000	527,941
Grants and Donations			
Sponsorships and Donations	20,000	20,000	18,154
Interest	1,500	1,500	1,334
Miscellaneous			
Rental Income	69,500	69,500	75,798
Hometown Days Revenue	108,000	108,000	124,328
Reimbursements	-	-	14,147
Miscellaneous Income	3,000	3,000	5,150
Total Miscellaneous	180,500	180,500	219,423
Total Revenue	834,000	834,000	766,852

**UNITED CITY OF YORKVILLE, ILLINOIS****Parks and Recreation - Special Revenue Fund****Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Parks and Recreation			
Park Operations			
Salaries and Wages	\$ 552,859	552,859	539,106
Part Time Salaries	51,000	51,000	48,917
Overtime	5,000	5,000	3,594
Retirement Plan Contribution	52,725	52,725	54,761
FICA Contribution	44,715	44,715	43,472
Group Health Insurance	153,747	153,747	153,228
Group Life Insurance	645	645	617
Dental Insurance	10,866	10,866	10,748
Vision Insurance	1,537	1,537	1,510
Training and Conferences	7,000	7,000	4,249
Travel and Lodging	3,000	3,000	-
Computer Replacement Chargeback	662	3,262	8,210
Telecommunications	6,500	6,500	8,367
Professional Services	9,400	9,400	5,960
Legal Services	3,000	3,000	591
Rental and Lease Purchase	2,500	2,500	1,691
Office Cleaning	2,876	2,876	2,341
Outside Repairs and Maintenance	50,000	50,000	32,234
Wearing Apparel	6,220	6,220	3,390
Operating Supplies	25,000	25,000	24,447
Small Tools and Equipment	6,000	6,000	4,541
Computer Equipment and Software	2,000	2,000	2,000
Repairs and Maintenance	126,000	126,000	118,271
Gasoline	25,410	25,410	20,282
Total Park Operations	1,148,662	1,151,262	1,092,527
Recreation Operations			
Salaries and Wages	359,002	359,002	362,352
Part Time Salaries	41,000	41,000	14,151
Concession Wages	15,000	15,000	11,389
Preschool Wages	40,000	40,000	31,664
Instructor Wages	40,000	40,000	31,873
Retirement Plan Contribution	37,514	37,514	35,840
FICA Contribution	36,761	36,761	33,655
Group Health Insurance	101,795	101,795	96,861

**UNITED CITY OF YORKVILLE, ILLINOIS****Parks and Recreation - Special Revenue Fund****Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Parks and Recreation - Continued			
Recreation Operations - Continued			
Group Life Insurance	\$ 440	440	449
Dental Insurance	6,539	6,539	6,763
Vision Insurance	948	948	984
Tuition Reimbursement	9,648	9,648	-
Training and Conferences	5,000	5,000	3,753
Travel and Lodging	3,000	3,000	847
Computer Replacement Chargeback	2,812	5,888	5,847
Publishing and Advertising	55,000	55,000	34,208
Telecommunications	8,000	8,000	10,319
Scholarships	2,500	2,500	-
Postage and Shipping	3,500	3,500	3,353
Dues and Subscriptions	3,000	3,000	2,736
Professional Services	100,000	100,000	120,436
Utilities	14,292	14,292	12,524
Rental and Lease Purchase	3,000	3,000	1,376
Office Cleaning	3,992	3,992	6,318
Outside Repairs and Maintenance	3,000	3,000	1,849
Hometown Days Expenditures	100,000	100,000	124,197
Program Supplies	160,000	160,000	141,280
Concession Supplies	18,000	18,000	15,346
Office Supplies	3,000	3,000	1,849
Operating Supplies	15,000	15,000	13,458
Repairs and Maintenance	2,000	2,000	1,026
Gasoline	1,000	1,000	39
Total Recreation Operations	1,194,743	1,197,819	1,126,742
Total Expenditures	2,343,405	2,349,081	2,219,269

# UNITED CITY OF YORKVILLE, ILLINOIS

## Citywide Capital - Capital Projects Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2020

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ -	-	38,000
Licenses, Permits and Fees			
Building Permits	-	-	2,530
Development Fees	52,180	52,180	38,386
Road Contribution Fee	100,000	100,000	114,000
Charges for Services			
Road Infrastructure Fee	746,500	746,500	775,218
Interest	7,500	7,500	61,060
Miscellaneous	3,015,849	3,015,849	49,998
Total Revenues	3,922,029	3,922,029	1,079,192
Expenditures			
General Government	417,570	667,570	459,791
Capital Outlay	3,656,089	3,656,089	441,677
Debt Service			
Principal Retirement	195,000	195,000	195,000
Interest and Fiscal Charges	127,663	127,663	127,663
Total Expenditures	4,396,322	4,646,322	1,224,131
Excess (Deficiency) of Revenues Over (Under) Expenditures	(474,293)	(724,293)	(144,939)
Other Financing Sources (Uses)			
Transfers In	-	250,000	240,663
Transfers Out	(152,086)	(152,086)	(136,998)
	(152,086)	97,914	103,665
Net Change in Fund Balance	(626,379)	(626,379)	(41,274)
Fund Balance - Beginning			629,429
Fund Balance - Ending			588,155

**UNITED CITY OF YORKVILLE, ILLINOIS****Citywide Capital - Capital Projects Fund****Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
General Government			
Property and Building Maintenance Services	\$ 342,820	342,820	207,025
Property and Building Maintenance Supplies	27,000	27,000	11,341
Buildings and Structures	41,250	291,250	240,663
Professional Services	5,000	5,000	-
Bad Debt	1,500	1,500	762
Total General Government	417,570	667,570	459,791
Capital Outlay			
Asphalt Patching	35,000	35,000	16,235
Mill Road Improvement	3,105,000	3,105,000	186,548
Blackberry Woods Subdivision	7,549	7,549	7,050
Pavilion Road	137,500	137,500	-
Fountain Village Subdivision	-	-	9,440
Road To Better Roads Program	80,000	80,000	99,289
Whispering Meadows Subdivision	22,500	22,500	2,828
Sidewalk Construction	5,000	5,000	2,712
RT 71 (RT47/Orchard Road) Project	30,333	30,333	-
US 34 (Center/Eldamain Road) Project	110,226	110,226	96,568
US 34 (IL 47/Orchard Road) Project	90,981	90,981	18,842
Raintree Village Improvements	-	-	2,165
Kennedy Road Bike Trail	32,000	32,000	-
Total Capital Outlay	3,656,089	3,656,089	441,677
Debt Service			
Principal Retirement	195,000	195,000	195,000
Interest and Fiscal Charges	127,663	127,663	127,663
Total Debt Service	322,663	322,663	322,663
Total Expenditures	4,396,322	4,646,322	1,224,131

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENTS**



**UNITED CITY OF YORKVILLE, ILLINOIS****Nonmajor Governmental Funds****Combining Balance Sheet****April 30, 2020**

	Special Revenue	Debt Service	Capital Projects	Totals
<b>ASSETS</b>				
Cash and Investments	\$ 893,894	75	606,179	1,500,148
Receivables - Net of Allowances				
Accounts	35,474	-	15,449	50,923
Grants	-	-	4,795	4,795
Other Taxes	56,416	-	-	56,416
Total Assets	985,784	75	626,423	1,612,282
<b>LIABILITIES</b>				
Accounts Payable	2,140	75	5,445	7,660
Retainage Payable	27,674	-	-	27,674
Due to Other Funds	2,468,262	-	-	2,468,262
Deposit Payable	-	-	109,286	109,286
Total Liabilities	2,498,076	75	114,731	2,612,882
<b>FUND BALANCES</b>				
Restricted	957,040	-	-	957,040
Assigned	-	-	511,692	511,692
Unassigned	(2,469,332)	-	-	(2,469,332)
Total Fund Balances	(1,512,292)	-	511,692	(1,000,600)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	985,784	75	626,423	1,612,282

# UNITED CITY OF YORKVILLE, ILLINOIS

## Nonmajor Governmental Funds

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended April 30, 2020

	Special Revenue	Debt Service	Capital Projects	Totals
Revenues				
Taxes	\$ 335,335	-	-	335,335
Intergovernmental	749,242	-	4,795	754,037
Licenses, Permits and Fees	-	8,554	363,661	372,215
Charges for Services	-	-	92,967	92,967
Fines and Forfeits	-	-	6,799	6,799
Grants and Donations	41,044	-	-	41,044
Interest	9,562	-	2,231	11,793
Miscellaneous	26,717	-	44,726	71,443
Total Revenues	1,161,900	8,554	515,179	1,685,633
Expenditures				
General Government	868,800	-	-	868,800
Parks and Recreation	5,035	-	-	5,035
Public Safety	-	-	4,289	4,289
Public Works	120,018	-	580	120,598
Capital Outlay	637,943	-	436,618	1,074,561
Debt Service				
Principal Retirement	304,517	290,000	60,851	655,368
Interest and Fiscal Charges	124,239	34,025	24,570	182,834
Total Expenditures	2,060,552	324,025	526,908	2,911,485
Excess (Deficiency) of Revenues Over (Under) Expenditures	(898,652)	(315,471)	(11,729)	(1,225,852)
Other Financing Sources (Uses)				
Debt Issuance	-	-	548,273	548,273
Payment to Escrow Agent	-	-	(531,617)	(531,617)
Sale of Capital Assets	1,000	-	10,723	11,723
Transfers In	-	315,471	-	315,471
	1,000	315,471	27,379	343,850
Net Change in Fund Balances	(897,652)	-	15,650	(882,002)
Fund Balances - Beginning	(614,640)	-	496,042	(118,598)
Fund Balances - Ending	(1,512,292)	-	511,692	(1,000,600)

## **NONMAJOR SPECIAL REVENUE FUNDS**

Special Revenue Funds are created to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

### **Fox Hill Special Service Area Fund**

The Fox Hill Special Service Area Fund is used to account for the revenues and expenditures associated with the maintenance of the common areas of the Fox Hill Estates subdivision.

### **Sunflower Special Service Area Fund**

The Sunflower Special Service Fund is used to account for revenues and expenditures associated with the maintenance of the common areas of the Sunflower Estates subdivision.

### **Motor Fuel Tax Fund**

The Motor Fuel Tax Fund is used to account for allotments of motor fuel taxes from the State of Illinois made on per capita basis. These taxes are to be used to construct and maintain street, traffic signals and signs.

### **Land Cash Fund**

The Land Cash Fund is used to account for the revenues and expenditures associated with the construction of park facilities.

### **Countryside TIF Fund**

The Countryside TIF Fund is used to account for the accumulation of monies for the payment of the 2014 General Refunding Obligation Bond Series and 2015A General Obligation Refunding Bond Series. These bonds were issued to refund the 2005 General Obligation Bond Series, which were issued to finance retail development at Countryside Center.

### **Downtown TIF Fund**

The Downtown TIF I Fund is used to account for revenues and expenditures associated with the development activities of the downtown area located primarily along Hydraulic Avenue, Illinois Route 47 and Benjamin Street within Yorkville's historic commercial core.

### **Downtown TIF II Fund**

The Downtown TIF II Fund is used to account for revenues and expenditures associated with the development activities of the downtown area located primarily south of Hydraulic Avenue and just north of Washington Street, between White Oak Estate to the west and Benjamin Street to the east.

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**

**Combining Balance Sheet**

**April 30, 2020**

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**See Following Page**

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**

**Combining Balance Sheet**

**April 30, 2020**

	Fox Hill Special Service Area	Sunflower Special Service Area
<b>ASSETS</b>		
Cash and Investments	\$ 14,562	-
Receivables - Net of Allowances		
Accounts	-	-
Other Taxes	-	-
Total Assets	14,562	-
<b>LIABILITIES</b>		
Accounts Payable	1,070	1,070
Retainage Payable	-	-
Due to Other Funds	-	15,130
Total Liabilities	1,070	16,200
<b>FUND BALANCES</b>		
Restricted	13,492	-
Unassigned	-	(16,200)
Total Fund Balances	13,492	(16,200)
Total Liabilities and Fund Balances	14,562	-

Motor Fuel Tax	Land Cash	Countryside TIF	Downtown TIF	Downtown TIF II	Totals
631,491	247,841	-	-	-	893,894
35,474	-	-	-	-	35,474
56,416	-	-	-	-	56,416
723,381	247,841	-	-	-	985,784
-	-	-	-	-	2,140
27,674	-	-	-	-	27,674
-	-	1,141,784	1,237,549	73,799	2,468,262
27,674	-	1,141,784	1,237,549	73,799	2,498,076
695,707	247,841	-	-	-	957,040
-	-	(1,141,784)	(1,237,549)	(73,799)	(2,469,332)
695,707	247,841	(1,141,784)	(1,237,549)	(73,799)	(1,512,292)
723,381	247,841	-	-	-	985,784

**UNITED CITY OF YORKVILLE, ILLINOIS****Nonmajor Governmental - Special Revenue Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended April 30, 2020**

	Fox Hill Special Service Area	Sunflower Special Service Area
Revenues		
Taxes	\$ 13,381	18,140
Intergovernmental	-	-
Grants and Donations	-	-
Interest	-	-
Miscellaneous	-	-
Total Revenues	13,381	18,140
Expenditures		
General Government	-	-
Parks and Recreation	-	-
Public Works	10,374	11,714
Capital Outlay	-	-
Debt Service		
Principal Retirement	-	-
Interest and Fiscal Charges	-	-
Total Expenditures	10,374	11,714
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,007	6,426
Other Financing Sources		
Sale of Capital Assets	-	-
Net Change in Fund Balances	3,007	6,426
Fund Balances - Beginning	10,485	(22,626)
Fund Balances - Ending	13,492	(16,200)

Motor Fuel Tax	Land Cash	Countryside TIF	Downtown TIF	Downtown TIF II	Totals
-	-	203,884	75,759	24,171	335,335
749,242	-	-	-	-	749,242
-	41,044	-	-	-	41,044
9,562	-	-	-	-	9,562
26,717	-	-	-	-	26,717
785,521	41,044	203,884	75,759	24,171	1,161,900
-	-	712,703	59,863	96,234	868,800
-	5,035	-	-	-	5,035
97,930	-	-	-	-	120,018
627,266	-	-	10,677	-	637,943
-	-	104,517	200,000	-	304,517
-	-	105,989	18,250	-	124,239
725,196	5,035	923,209	288,790	96,234	2,060,552
60,325	36,009	(719,325)	(213,031)	(72,063)	(898,652)
-	-	-	-	1,000	1,000
60,325	36,009	(719,325)	(213,031)	(71,063)	(897,652)
635,382	211,832	(422,459)	(1,024,518)	(2,736)	(614,640)
695,707	247,841	(1,141,784)	(1,237,549)	(73,799)	(1,512,292)



**UNITED CITY OF YORKVILLE, ILLINOIS****Fox Hill Special Service Area - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Tax	\$ 13,381	13,381	13,381
Expenditures			
Public Works			
Professional Services	2,977	2,977	3,352
Outside Repair and Maintenance	28,000	28,000	7,022
Total Expenditures	30,977	30,977	10,374
Net Change in Fund Balance	(17,596)	(17,596)	3,007
Fund Balance - Beginning			10,485
Fund Balance - Ending			13,492

**UNITED CITY OF YORKVILLE, ILLINOIS**

**Sunflower Special Service Area - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Tax	\$ 18,140	18,140	18,140
Expenditures			
Public Works			
Pond Maintenance	5,000	5,000	-
Professional Services	2,977	2,977	3,259
Outside Repair and Maintenance	6,000	6,000	8,455
Total Expenditures	13,977	13,977	11,714
Net Change in Fund Balance	4,163	4,163	6,426
Fund Balance - Beginning			(22,626)
Fund Balance - Ending			(16,200)

## UNITED CITY OF YORKVILLE, ILLINOIS

### Motor Fuel Tax - Special Revenue Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2020

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental	\$ 525,084	525,084	749,242
Interest	9,820	9,820	9,562
Miscellaneous	-	-	26,717
Total Revenues	534,904	534,904	785,521
Expenditures			
Public Works			
Supplies	-	97,930	97,930
Capital Outlay			
Streets and Alleys	718,788	718,788	627,266
Total Expenditures	718,788	816,718	725,196
Net Change in Fund Balance	(183,884)	(281,814)	60,325
Fund Balance - Beginning			635,382
Fund Balance - Ending			695,707

**UNITED CITY OF YORKVILLE, ILLINOIS****Land Cash - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations			
Autum Creek	\$ 6,606	6,606	6,006
Blackberry Woods	15,909	15,909	1,136
Caledonia	16,341	16,341	14,094
Country Hills	8,000	8,000	7,690
White Oak	-	-	2,812
Kendall Marketplace	2,024	2,024	486
Briarwood	9,555	9,555	8,820
Total Revenues	58,435	58,435	41,044
Expenditures			
Parks and Recreation			
Rental & Lease Purchase	4,850	4,850	5,035
Grande Reserve Park	25,000	25,000	-
Autumn Creek	50,000	50,000	-
Raintree Park	25,000	25,000	-
Total Expenditures	104,850	104,850	5,035
Net Change in Fund Balance	(46,415)	(46,415)	36,009
Fund Balance - Beginning			211,832
Fund Balance - Ending			247,841

**UNITED CITY OF YORKVILLE, ILLINOIS****Countryside TIF - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 232,318	232,318	203,884
Expenditures			
General Government			
Administrative Fees	11,263	11,263	11,263
Professional Services	2,000	2,000	1,440
TIF Incentive Payout	700,000	700,000	700,000
Debt Service			
Principal Retirement	104,517	104,517	104,517
Interest and Fiscal Charges	106,028	106,028	105,989
Total Expenditures	923,808	923,808	923,209
Net Change in Fund Balance	(691,490)	(691,490)	(719,325)
Fund Balance - Beginning			(422,459)
Fund Balance - Ending			(1,141,784)

**UNITED CITY OF YORKVILLE, ILLINOIS****Downtown TIF - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 80,000	80,000	75,759
Expenditures			
General Government			
Administrative Fees	32,246	32,246	32,246
TIF Incentive Payout	20,000	20,000	25,597
Professional Services	1,000	1,000	289
Legal Services	15,000	15,000	1,731
Capital Outlay			
Facade Rehab Program	25,000	25,000	-
Project Costs	27,500	27,500	3,189
Downtown Hill	50,000	50,000	-
Downtown Streetscape Improvement	30,000	30,000	-
Route 47 Expansion	7,488	7,488	7,488
Debt Service			
Principal Retirement	200,000	200,000	200,000
Interest and Fiscal Charges	18,250	18,250	18,250
Total Expenditures	426,484	426,484	288,790
Net Change in Fund Balance	(346,484)	(346,484)	(213,031)
Fund Balance - Beginning			(1,024,518)
Fund Balance - Ending			(1,237,549)

**UNITED CITY OF YORKVILLE, ILLINOIS****Downtown TIF II - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ -	-	24,171
Expenditures			
General Government			
Legal Services	10,000	16,500	13,462
Professional Services	-	-	2,772
Facade Rehab Program	25,000	-	-
TIF Incentive Payout	-	80,000	80,000
Total Expenditures	35,000	96,500	96,234
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,000)	(96,500)	(72,063)
Other Financing Sources			
Sale of Capital Assets	-	-	1,000
Net Change in Fund Balance	<u>(35,000)</u>	<u>(96,500)</u>	(71,063)
Fund Balance - Beginning			<u>(2,736)</u>
Fund Balance - Ending			<u><u>(73,799)</u></u>

## **NONMAJOR DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.



# UNITED CITY OF YORKVILLE, ILLINOIS

## Debt Service Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2020

	Budget		Actual
	Original	Final	
Revenues			
Licenses, Permits and Fees			
Recapture Fees	\$ 4,646	4,646	8,554
Expenditures			
Debt Service			
Principal	290,000	290,000	290,000
Interest and Fiscal Charges	34,025	34,025	34,025
Total Expenditures	324,025	324,025	324,025
Excess (Deficiency) of Revenues Over (Under) Expenditures	(319,379)	(319,379)	(315,471)
Other Financing Sources			
Transfers In	319,379	319,379	315,471
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning			-
Fund Balance - Ending			-

## **NONMAJOR CAPITAL PROJECTS FUND**

Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

### **Vehicle and Equipment Fund**

The Vehicle & Equipment Fund is used to account for financial resources accumulated to purchase vehicles, equipment and other capital assets for use in the Police, General Government, Public Works and Park and Recreation departments.

**UNITED CITY OF YORKVILLE, ILLINOIS****Vehicle and Equipment - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ -	-	4,795
Licenses, Permits and Fees			
Development Fees	99,500	99,500	352,111
Engineering Capital Fee	10,000	10,000	11,550
Charges for Services	40,112	86,368	92,967
Fines and Forfeits			
DUI Fines	8,000	8,000	6,023
Electronic Citations	650	650	776
Miscellaneous	2,000	2,000	44,726
Interest	-	-	2,231
Total Revenues	160,262	206,518	515,179
Expenditures			
Public Safety	8,750	8,750	4,289
Public Works	2,750	2,750	580
Capital Outlay	136,080	482,446	436,618
Debt Service			
Principal Retirement	45,821	45,821	60,851
Interest and Fiscal Charges	32,069	32,069	24,570
Total Expenditures	225,470	571,836	526,908
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(65,208)	(365,318)	(11,729)
Other Financing Sources (Uses)			
Debt Issuance	-	-	548,273
Payment to Escrow Agent	-	-	(531,617)
Sale of Capital Assets	-	-	10,723
	-	-	27,379
Net Change in Fund Balance	(65,208)	(365,318)	15,650
Fund Balance - Beginning			496,042
Fund Balance - Ending			511,692

**UNITED CITY OF YORKVILLE, ILLINOIS****Vehicle and Equipment - Capital Projects Fund****Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Police Capital			
Contractual Services	\$ 8,750	8,750	4,289
Capital Outlay			
Equipment	5,000	5,000	-
Vehicles	55,000	64,000	59,702
Total Police Capital	68,750	77,750	63,991
General Government Capital			
Capital Outlay			
Equipment	14,080	60,336	66,720
Public Works Capital			
Contractual Services	750	750	580
Supplies	2,000	2,000	-
Capital Outlay			
Equipment	7,000	7,000	-
Vehicles	-	201,110	201,110
Total Public Works Capital	9,750	210,860	201,690
Park and Recreation Capital			
Capital Outlay			
Outside Repair and Maintenance	5,000	5,000	10
Park Improvements	-	-	33,714
Buildings and Structures	-	20,000	7,404
Equipment	50,000	50,000	-
Vehicles	-	70,000	67,958
Total Park and Recreation Capital	55,000	145,000	109,086
Debt Service			
Principal Retirement	45,821	45,821	60,851
Interest and Fiscal Charges	32,069	32,069	24,570
Total Debt Service	77,890	77,890	85,421
Total Expenditures	225,470	571,836	526,908

## **ENTERPRISE FUNDS**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

### **Sewer Fund**

The Sewer Fund is used to account for the operation and sewer infrastructure maintenance of the City-owned sewer system, as well as the construction of new sewer systems within City limits. Revenues are generated through user maintenance fees.

### **Water Fund**

The Water Fund is used to account for the operation and water infrastructure maintenance of the City-owned water distribution system, as well as the construction of new water systems. Revenues are generated through charges based on water consumption and user maintenance fees.

**UNITED CITY OF YORKVILLE, ILLINOIS****Sewer - Enterprise Fund****Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended April 30, 2020**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 1,364,200	1,364,200	1,402,547
Operating Expenses			
Operations	1,108,915	1,117,173	686,984
Depreciation and Amortization	-	-	717,774
Total Operating Expenses	1,108,915	1,117,173	1,404,758
Operating Income	255,285	247,027	(2,211)
Nonoperating Revenues (Expenses)			
Interest Income	7,149	7,149	40,061
Connection Fees	203,300	203,300	198,700
Other Expense	(3,000)	(3,000)	(597)
Interest Expense	(319,475)	(319,475)	(357,750)
	(112,026)	(112,026)	(119,586)
Income (Loss) Before Transfers and Contributions	143,259	135,001	(121,797)
Capital Contributions	-	-	1,035,219
Transfers In	575,030	575,030	575,030
Transfers Out	(73,875)	(73,875)	(73,875)
	501,155	501,155	1,536,374
Change in Net Position	644,414	636,156	1,414,577
Net Position - Beginning			32,914,947
Net Position - Ending			34,329,524

# UNITED CITY OF YORKVILLE, ILLINOIS

## Water - Enterprise Fund

### Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual For the Fiscal Year Ended April 30, 2020

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 4,171,300	4,171,300	4,098,329
Operating Expenses			
Operations	3,398,644	3,408,225	1,883,640
Depreciation and Amortization	-	-	985,834
Total Operating Expenses	3,398,644	3,408,225	2,869,474
Operating Income	772,656	763,075	1,228,855
Nonoperating Revenues (Expenses)			
Interest Income	23,851	23,851	27,873
Connection Fees	230,000	230,000	342,552
Other Income	85,999	85,999	108,302
Interest Expense	(371,594)	(371,594)	(402,011)
	(31,744)	(31,744)	76,716
Income Before Transfers and Contributions	740,912	731,331	1,305,571
Capital Contributions	-	-	959,307
Transfers In	178,781	178,781	178,781
	178,781	178,781	1,138,088
Change in Net Position	919,693	910,112	2,443,659
Net Position - Beginning			31,419,231
Net Position - Ending			33,862,890

# UNITED CITY OF YORKVILLE, ILLINOIS

## Consolidated Year-End Financial Report April 30, 2020

CSFA #	Program Name	State	Federal	Other	Totals
494-00-0967	High-Growth Cities Program	\$ 47,299	-	-	47,299
494-00-1004	Local Highway Safety Improvement Program	30,248	-	-	30,248
494-00-1488	Motor Fuel Tax Program	677,897	-	-	677,897
420-00-0505	Grants Management Program	38,000	-	-	38,000
569-00-2383	Law Enforcement Camera Grant	4,795	-	-	4,795
569-00-2095	Illinois Law Enforcement Training	11,639	-	-	11,639
	Other Grant Programs and Activities	-	22,863	21,151	44,014
	All Other Costs Not Allocated	-	-	26,771,915	26,771,915
	Totals	809,878	22,863	26,793,066	27,625,807





**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING  
STANDARDS**

October 8, 2020

The Honorable City Mayor  
Members of the City Councils  
United City of Yorkville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the United City of Yorkville, Illinois, as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 8, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. According, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP

## **SUPPLEMENTAL SCHEDULES**

## UNITED CITY OF YORKVILLE, ILLINOIS

### Schedule of Long-Term Debt Requirements

#### 102 E Van Emmon Building Loan Payable of 2017

April 30, 2020

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Date of Issue	May 10, 2017
Date of Maturity	June 1, 2021
Authorized Issue	\$800,000
Interest Rate	3.00%
Interest Dates	June 1
Principal Maturity Dates	June 1
Payable at	First National Bank of Omaha

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2021	\$ 200,000	12,200	212,200
2022	200,000	6,083	206,083
	400,000	18,283	418,283

## UNITED CITY OF YORKVILLE, ILLINOIS

### Schedule of Long-Term Debt Requirements

#### Promissory Note of 2019

April 30, 2020

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Date of Issue	November 18, 2019
Date of Maturity	November 18, 2028
Authorized Issue	\$548,273
Interest Rate	3.60%
Interest Dates	Monthly
Principal Maturity Dates	Monthly
Payable at	First National Bank of Omaha

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2021	\$ 53,229	18,341	71,570
2022	55,204	16,366	71,570
2023	57,253	14,317	71,570
2024	59,347	12,223	71,570
2025	61,581	9,989	71,570
2026	63,867	7,703	71,570
2027	66,237	5,333	71,570
2028	68,691	2,880	71,571
2029	41,246	504	41,750
	526,655	87,656	614,311

**UNITED CITY OF YORKVILLE, ILLINOIS****Schedule of Long-Term Debt Requirements****IEPA (L17-1156300) Loan Payable of 2007****April 30, 2020**

Date of Issue	November 9, 2006
Date of Maturity	August 9, 2026
Authorized Issue	\$1,889,244
Denomination of Bonds	\$5,000
Interest Rate	2.50%
Interest Dates	August 9 and February 9
Principal Maturity Dates	August 9 and February 9
Payable at	Illinois Environmental Protection Agency

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Aug. 9	Amount	Feb. 9	Amount
2021	\$ 107,050	17,981	125,031	2020	9,323	2021	8,658
2022	109,742	15,288	125,030	2021	7,985	2022	7,303
2023	112,503	12,527	125,030	2022	6,613	2023	5,914
2024	115,333	9,697	125,030	2023	5,207	2024	4,490
2025	118,235	6,795	125,030	2024	3,765	2025	3,030
2026	121,209	3,821	125,030	2025	2,287	2026	1,534
2027	61,744	772	62,516	2026	772	2027	-
	<u>745,816</u>	<u>66,881</u>	<u>812,697</u>		<u>35,952</u>		<u>30,929</u>

## UNITED CITY OF YORKVILLE, ILLINOIS

### Schedule of Long-Term Debt Requirements

#### General Obligation Library Bonds of 2006

April 30, 2020

Date of Issue	August 1, 2006
Date of Maturity	December 30, 2024
Authorized Issue	\$1,500,000
Denomination of Bonds	\$5,000
Interest Rates	4.75% to 4.80%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	BNY Midwest Trust Company

#### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2021	\$ 75,000	20,238	95,238	2020	10,119	2020	10,119
2022	75,000	16,676	91,676	2021	8,338	2021	8,338
2023	75,000	13,112	88,112	2022	6,556	2022	6,556
2024	100,000	9,550	109,550	2023	4,775	2023	4,775
2025	100,000	4,800	104,800	2024	2,400	2024	2,400
	425,000	64,376	489,376		32,188		32,188

**UNITED CITY OF YORKVILLE, ILLINOIS****Schedule of Long-Term Debt Requirements****General Obligation Refunding Alternate Revenue Source Bonds of 2011****April 30, 2020**


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Date of Issue	November 10, 2011
Date of Maturity	December 30, 2025
Authorized Issue	\$11,150,000
Denomination of Bonds	\$5,000
Interest Rate	4.28%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	The Bank of New York Trust Company

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2021	\$ 885,000	252,948	1,137,948	2020	126,474	2020	126,474
2022	920,000	215,070	1,135,070	2021	107,535	2021	107,535
2023	960,000	175,694	1,135,694	2022	87,847	2022	87,847
2024	1,000,000	134,606	1,134,606	2023	67,303	2023	67,303
2025	1,045,000	91,806	1,136,806	2024	45,903	2024	45,903
2026	1,100,000	47,080	1,147,080	2025	23,540	2025	23,540
	<u>5,910,000</u>	<u>917,204</u>	<u>6,827,204</u>		<u>458,602</u>		<u>458,602</u>



## UNITED CITY OF YORKVILLE, ILLINOIS

### Schedule of Long-Term Debt Requirements

#### General Obligation Library Refunding Bonds of 2013

April 30, 2020

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Date of Issue	May 9, 2013
Date of Maturity	December 30, 2024
Authorized Issue	\$6,625,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 4.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Bank of New York Mellon

#### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2021	\$ 610,000	121,850	731,850	2020	60,925	2020	60,925
2022	645,000	103,550	748,550	2021	51,775	2021	51,775
2023	675,000	84,200	759,200	2022	42,100	2022	42,100
2024	700,000	57,200	757,200	2023	28,600	2023	28,600
2025	730,000	29,200	759,200	2024	14,600	2024	14,600
	3,360,000	396,000	3,756,000		198,000		198,000

# UNITED CITY OF YORKVILLE, ILLINOIS

## Schedule of Long-Term Debt Requirements

### General Obligation Refunding Alternate Revenue Source Bonds of 2014

April 30, 2020

Date of Issue	January 6, 2014
Date of Maturity	December 1, 2029
Authorized Issue	\$1,235,000
Denomination of Bonds	\$5,000
Interest Rate	4.00% to 4.30%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	The Bank of New York Trust Company

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2021	\$ -	50,715	50,715	2020	25,357	2020	25,358
2022	-	50,715	50,715	2021	25,357	2021	25,358
2023	-	50,715	50,715	2022	25,357	2022	25,358
2024	-	50,715	50,715	2023	25,357	2023	25,358
2025	-	50,715	50,715	2024	25,357	2024	25,358
2026	230,000	50,715	280,715	2025	25,357	2025	25,358
2027	235,000	41,515	276,515	2026	20,757	2026	20,758
2028	245,000	32,115	277,115	2027	16,057	2027	16,058
2029	255,000	22,193	277,193	2028	11,096	2028	11,097
2030	270,000	11,610	281,610	2029	5,805	2029	5,805
	<u>1,235,000</u>	<u>411,723</u>	<u>1,646,723</u>		<u>205,857</u>		<u>205,866</u>

# UNITED CITY OF YORKVILLE, ILLINOIS

## Schedule of Long-Term Debt Requirements

### General Obligation Refunding Alternate Revenue Source Bonds of 2014A

April 30, 2020

Date of Issue	August 5, 2014
Date of Maturity	December 1, 2033
Authorized Issue	\$4,295,000
Denomination of Bonds	\$5,000
Interest Rate	3.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2021	\$ 200,000	121,338	321,338	2020	60,669	2020	60,669
2022	200,000	115,337	315,337	2021	57,669	2021	57,668
2023	210,000	109,337	319,337	2022	54,669	2022	54,668
2024	210,000	103,037	313,037	2023	51,519	2023	51,518
2025	220,000	96,737	316,737	2024	48,369	2024	48,368
2026	225,000	90,137	315,137	2025	45,069	2025	45,068
2027	230,000	83,387	313,387	2026	41,694	2026	41,693
2028	245,000	76,200	321,200	2027	38,100	2027	38,100
2029	250,000	66,400	316,400	2028	33,200	2028	33,200
2030	265,000	56,400	321,400	2029	28,200	2029	28,200
2031	275,000	45,800	320,800	2030	22,900	2030	22,900
2032	280,000	34,800	314,800	2031	17,400	2031	17,400
2033	290,000	23,600	313,600	2032	11,800	2032	11,800
2034	300,000	12,000	312,000	2033	6,000	2033	6,000
	<u>3,400,000</u>	<u>1,034,510</u>	<u>4,434,510</u>		<u>517,258</u>		<u>517,252</u>

## UNITED CITY OF YORKVILLE, ILLINOIS

### Schedule of Long-Term Debt Requirements

#### General Obligation Refunding Alternate Revenue Source Bonds of 2014B

April 30, 2020

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Date of Issue	August 5, 2014
Date of Maturity	December 30, 2022
Authorized Issue	\$2,300,000
Denomination of Bonds	\$5,000
Interest Rate	2.00% to 3.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Amalgamated

#### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2021	\$ 295,000	27,750	322,750	2020	13,875	2020	13,875
2022	310,000	18,900	328,900	2021	9,450	2021	9,450
2023	320,000	9,600	329,600	2022	4,800	2022	4,800
	925,000	56,250	981,250		28,125		28,125

## UNITED CITY OF YORKVILLE, ILLINOIS

### Schedule of Long-Term Debt Requirements

#### General Obligation Refunding Alternate Revenue Source Bonds of 2014C

April 30, 2020

Date of Issue	August 5, 2014
Date of Maturity	December 30, 2024
Authorized Issue	\$1,290,000
Denomination of Bonds	\$5,000
Interest Rate	2.00% to 3.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Amalgamated

#### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2021	\$ 130,000	20,250	150,250	2020	10,125	2020	10,125
2022	135,000	16,350	151,350	2021	8,175	2021	8,175
2023	135,000	12,300	147,300	2022	6,150	2022	6,150
2024	140,000	8,250	148,250	2023	4,125	2023	4,125
2025	135,000	4,050	139,050	2024	2,025	2024	2,025
	675,000	61,200	736,200		30,600		30,600

# UNITED CITY OF YORKVILLE, ILLINOIS

## Schedule of Long-Term Debt Requirements

### General Obligation Refunding Alternate Revenue Source Bonds of 2015A

April 30, 2020

Date of Issue	July 8, 2015
Date of Maturity	December 1, 2034
Authorized Issue	\$5,575,000
Denomination of Bonds	\$5,000
Interest Rates	4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2021	\$ 405,000	190,600	595,600	2021	95,300	2021	95,300
2022	425,000	174,400	599,400	2022	87,200	2021	87,200
2023	440,000	157,400	597,400	2023	78,700	2022	78,700
2024	460,000	139,800	599,800	2024	69,900	2023	69,900
2025	475,000	121,400	596,400	2025	60,700	2024	60,700
2026	215,000	102,400	317,400	2026	51,200	2025	51,200
2027	220,000	93,800	313,800	2027	46,900	2026	46,900
2028	230,000	85,000	315,000	2028	42,500	2027	42,500
2029	240,000	75,800	315,800	2029	37,900	2028	37,900
2030	250,000	66,200	316,200	2030	33,100	2029	33,100
2031	260,000	56,200	316,200	2031	28,100	2030	28,100
2032	270,000	45,800	315,800	2032	22,900	2031	22,900
2033	280,000	35,000	315,000	2033	17,500	2032	17,500
2034	290,000	23,800	313,800	2034	11,900	2033	11,900
2035	305,000	12,200	317,200	2035	6,100	2034	6,100
	<u>4,765,000</u>	<u>1,379,800</u>	<u>6,144,800</u>		<u>689,900</u>		<u>689,900</u>
Governmental	1,260,685	365,095	1,625,780		182,548		182,548
Business-Type	3,504,315	1,014,705	4,519,020		507,352		507,352
	<u>4,765,000</u>	<u>1,379,800</u>	<u>6,144,800</u>		<u>689,900</u>		<u>689,900</u>

## UNITED CITY OF YORKVILLE, ILLINOIS

### Schedule of Long-Term Debt Requirements

#### General Obligation Refunding (Alternate Revenue Source) Bonds of 2016 April 30, 2020

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Date of Issue	October 27, 2016
Date of Maturity	December 30, 2022
Authorized Issue	\$5,800,000
Denomination of Bonds	\$5,000
Interest Rates	4.00% to 4.25%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Amalgamated

#### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2021	\$ 1,475,000	117,650	1,592,650	2020	58,825	2020	58,825
2022	1,040,000	58,650	1,098,650	2021	29,325	2021	29,325
2023	915,000	27,450	942,450	2022	13,725	2022	13,725
	<u>3,430,000</u>	<u>203,750</u>	<u>3,633,750</u>		<u>101,875</u>		<u>101,875</u>

## UNITED CITY OF YORKVILLE, ILLINOIS

### Schedule of Long-Term Debt Requirements

#### Illinois Rural Bond Bank Debt Certificates of 2003A April 30, 2020

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Date of Issue	September 24, 2003
Date of Maturity	February 1, 2023
Authorized Issue	\$2,035,000
Denomination of Bonds	\$5,000
Interest Rates	1.60% to 5.20%
Interest Dates	August 1 and February 1
Principal Maturity Date	February 1
Payable at	US National Bank Assoc.

#### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Aug. 1	Amount	Feb. 1	Amount
2021	\$ 140,000	22,850	162,850	2020	11,425	2021	11,425
2022	150,000	15,710	165,710	2021	7,855	2022	7,855
2023	155,000	8,060	163,060	2022	4,030	2023	4,030
	445,000	46,620	491,620		23,310		23,310



## **STATISTICAL SECTION**

### **(Unaudited)**

This part of the comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

#### **Financial Trends**

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

#### **Revenue Capacity**

These schedules contain information to help the reader assess the City's most significant local revenue sources.

#### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

#### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

#### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Net Position by Component - Last Ten Fiscal Years\* April 30, 2020 (Unaudited)

	2011	2012	2013	2014
Governmental Activities				
Net Investment in Capital Assets	\$ 61,594,404	58,943,771	62,000,588	63,873,210
Restricted	3,315,028	3,478,139	3,537,867	1,946,088
Unrestricted	(3,827,879)	93,682	3,341,127	3,566,727
Total Governmental Activities Net Position	61,081,553	62,515,592	68,879,582	69,386,025
Business-Type Activities				
Net Investment in Capital Assets	33,166,989	26,640,987	31,719,100	34,717,042
Restricted	285,000	683,147	-	-
Unrestricted	2,608,587	13,406,883	13,502,177	13,015,100
Total Business-Type Activities Net Position	36,060,576	40,731,017	45,221,277	47,732,142
Primary Government				
Net Investment in Capital Assets	94,761,393	85,584,758	93,719,688	98,590,252
Restricted	3,600,028	4,161,286	3,537,867	1,946,088
Unrestricted	(1,219,292)	13,500,565	16,843,304	16,581,827
Total Primary Government Net Position	97,142,129	103,246,609	114,100,859	117,118,167

\* Accrual Basis of Accounting

Note: The City implemented GASB Statement No. 68 for the year ended April 30, 2016.

2015	2016	2017	2018	2019	2020
66,706,243	70,624,870	74,001,408	83,186,083	83,800,089	86,397,801
2,744,103	3,064,646	2,634,940	1,992,274	1,741,515	1,862,586
3,328,570	(6,321,934)	(6,198,767)	(8,300,460)	(7,317,467)	(8,257,280)
72,778,916	67,367,582	70,437,581	76,877,897	78,224,137	80,003,107
46,482,812	49,232,266	53,490,328	57,257,183	58,098,381	55,429,397
-	-	-	-	-	-
1,891,407	2,346,622	3,158,076	4,884,605	6,235,797	12,763,017
48,374,219	51,578,888	56,648,404	62,141,788	64,334,178	68,192,414
113,189,055	119,857,136	127,491,736	140,443,266	141,898,470	141,827,198
2,744,103	3,064,646	2,634,940	1,992,274	1,741,515	1,862,586
5,219,977	(3,975,312)	(3,040,691)	(3,415,855)	(1,081,670)	4,505,737
121,153,135	118,946,470	127,085,985	139,019,685	142,558,315	148,195,521

**UNITED CITY OF YORKVILLE, ILLINOIS**
**Changes in Net Position - Last Ten Fiscal Years\***  
**April 30, 2020 (Unaudited)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental Activities										
General Government	\$ 4,757,527	5,731,692	3,121,857	5,808,954	4,075,153	4,533,840	4,467,831	3,976,577	5,023,227	6,213,208
Public Safety	3,287,448	2,905,184	3,750,318	918,131	4,393,482	6,073,977	6,053,696	5,689,480	6,008,959	6,526,618
Community Development	394,687	307,053	356,689	2,029,523	592,588	649,507	734,317	629,894	869,044	816,350
Public Works	3,420,923	2,861,052	2,983,200	3,874,698	3,140,446	3,955,539	4,450,509	6,236,169	4,124,935	4,874,549
Library	1,170,275	871,050	932,748	407,537	930,024	877,154	930,739	941,123	974,154	1,017,437
Parks and Recreation	1,645,468	1,862,044	1,812,483	3,444,587	2,381,698	2,225,512	2,003,935	2,432,818	2,963,434	2,678,769
Interest on Long-Term Debt	723,246	704,213	691,551	698,519	611,243	540,506	570,061	536,177	500,169	464,883
Total Governmental Activities Expenses	15,399,574	15,242,288	13,648,846	17,181,949	16,124,634	18,856,035	19,211,088	20,442,238	20,463,922	22,591,814
Business-Type Activities										
Water	2,396,100	2,505,247	2,638,252	1,595,266	2,792,755	3,257,504	3,251,836	3,271,956	3,256,582	1,762,508
Sewer	1,628,159	1,653,025	1,630,023	2,710,511	1,704,058	1,789,770	1,701,742	1,806,076	1,589,599	3,271,485
Recreation Center	688,218	657,479	592,707	232,882	-	-	-	-	-	-
Total Business-Type Activities Expenses	4,712,477	4,815,751	4,860,982	4,538,659	4,496,813	5,047,274	4,953,578	5,078,032	4,846,181	5,033,993
Total Primary Government Expenses	20,112,051	20,058,039	18,509,828	21,720,608	20,621,447	23,903,309	24,164,666	25,520,270	25,310,103	27,625,807
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	1,840,958	2,057,279	1,751,309	2,381,788	2,885,990	3,072,590	3,222,388	3,629,476	3,798,007	3,637,639
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-
Library	48,983	50,582	58,794	74,037	44,522	53,372	71,213	123,156	125,800	129,530
Parks and Recreation	342,311	265,698	265,614	299,478	352,714	408,469	455,675	453,466	579,155	527,941
Operating Grants/Contributions	830,767	633,091	696,058	1,135,659	943,410	774,856	610,480	694,321	854,662	888,037
Capital Grants/Contributions	1,596,067	1,409,412	3,317,256	1,229,829	768,423	3,317,330	3,814,671	6,448,555	1,011,418	3,270,712
Total Governmental Activities	4,659,086	4,416,062	6,089,031	5,120,791	4,995,059	7,626,617	8,174,427	11,348,974	6,369,042	8,453,859
Business-Type Activities										
Charges for Services										
Water	2,543,796	2,592,652	2,823,357	2,394,494	2,626,114	3,624,374	4,127,783	4,655,750	4,557,352	4,440,881
Sewer	1,476,558	1,366,022	1,358,420	1,130,954	1,186,389	1,388,258	1,390,806	1,688,339	1,552,159	1,601,247
Recreation	620,020	620,489	493,617	44,891	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants/Contributions	241,344	2,433,079	4,829,491	1,658,648	6,805	2,029,848	3,257,187	3,945,565	-	1,994,526
Total Business-Type Activities	4,881,718	7,012,242	9,504,885	5,228,987	3,819,308	7,042,480	8,775,776	10,289,654	6,109,511	8,036,654
Total Primary Government	9,540,804	11,428,304	15,593,916	10,349,778	8,814,367	14,669,097	16,950,203	21,638,628	12,478,553	16,490,513

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Net (Expense) Revenue										
Governmental Activities	\$ (10,740,488)	(10,826,226)	(7,559,815)	(12,061,158)	(11,129,575)	(11,229,418)	(11,036,661)	(9,093,264)	(14,094,880)	(14,137,955)
Business-Type Activities	169,241	2,196,491	4,643,903	690,328	(677,505)	1,995,206	3,822,198	5,211,622	1,263,330	3,002,661
Total Primary Government										
Net (Expense) Revenue	(10,571,247)	(8,629,735)	(2,915,912)	(11,370,830)	(11,807,080)	(9,234,212)	(7,214,463)	(3,881,642)	(12,831,550)	(11,135,294)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	4,281,902	4,953,862	4,743,599	4,670,934	4,850,981	4,901,983	4,899,485	4,925,489	5,041,762	5,195,891
Sales	2,577,651	2,962,810	4,409,926	4,573,026	4,782,712	4,904,967	5,200,763	5,327,756	5,429,231	5,635,945
Income	1,306,325	1,444,426	1,587,324	1,613,102	1,735,422	1,715,155	1,602,410	1,640,291	1,966,699	1,870,977
Utility	1,614,294	1,568,699	1,553,693	1,633,242	1,600,296	1,585,758	1,615,153	1,587,270	1,647,511	1,545,821
Other	780,863	963,524	922,439	988,822	1,127,859	1,265,439	1,331,191	1,445,549	1,600,502	1,652,074
Development Fees	-	-	-	-	-	-	-	-	-	-
Interest	6,762	10,388	16,368	14,895	(176,911)	9,828	30,481	85,356	154,071	239,155
Miscellaneous	764,528	667,637	690,456	737,693	1,736,079	761,857	561,229	705,968	1,494,246	456,998
Transfers	174,908	-	-	(1,626,263)	(1,133,972)	(1,134,654)	(1,134,052)	(184,099)	(921,615)	(679,936)
Total Governmental Activities	11,507,233	12,571,346	13,923,805	12,605,451	14,522,466	14,010,333	14,106,660	15,533,580	16,412,407	15,916,925
Business-Type Activities										
Property Taxes	-	1,883,730	1,883,730	-	-	-	-	-	-	-
Interest	3,401	2,687	9,542	11,491	11,206	6,685	13,623	36,002	28,777	67,934
Connection Fees	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	60,691	(1,624,872)	182,783	174,404	64,678	99,643	61,661	84,652	107,705
Transfers	(174,908)	-	-	1,626,263	1,133,972	1,134,654	1,134,052	184,099	921,615	679,936
Total Business-Type Activities	(171,507)	1,947,108	268,400	1,820,537	1,319,582	1,206,017	1,247,318	281,762	1,035,044	855,575
Total Primary Government	11,335,726	14,518,454	14,192,205	14,425,988	15,842,048	15,216,350	15,353,978	15,815,342	17,447,451	16,772,500
Changes in Net Position										
Governmental Activities	766,745	1,745,120	6,363,990	544,293	3,392,891	2,780,915	3,069,999	6,440,316	2,317,527	1,778,970
Business-Type Activities	(2,266)	4,143,599	4,912,303	2,510,865	642,077	3,201,223	5,069,516	5,493,384	2,298,374	3,858,236
Total Primary Government	764,479	5,888,719	11,276,293	3,055,158	4,034,968	5,982,138	8,139,515	11,933,700	4,615,901	5,637,206

\* Accrual Basis of Accounting

# UNITED CITY OF YORKVILLE, ILLINOIS

## Fund Balances of Governmental Funds - Last Ten Fiscal Years\* April 30, 2020 (Unaudited)

	2011	2012	2013	2014
General Fund				
Reserved	\$ 136,917	-	-	-
Unreserved	(408,817)	-	-	-
Nonspendable	-	153,770	139,985	156,680
Restricted	-	-	-	-
Assigned	-	332,500	-	-
Unassigned	-	784,353	4,083,835	3,703,901
Total General Fund	(271,900)	1,270,623	4,223,820	3,860,581
All Other Governmental Funds				
Reserved	3,323,515	-	-	-
Unreserved, Reported in, Special Revenue Funds	828,903	-	-	-
Capital Projects Funds	(586,372)	-	-	-
Nonspendable	-	27,913	34,586	34,385
Restricted	-	3,565,649	3,549,913	1,951,407
Committed	-	264,616	305,804	527,635
Assigned	-	428,933	504,314	824,301
Unassigned	-	(874,152)	(571,615)	(534,087)
Total All Other Governmental Funds	3,566,046	3,412,959	3,823,002	2,803,641
Total All Governmental Funds	3,294,146	4,683,582	8,046,822	6,664,222

\* Modified Accrual Basis of Accounting

Note: The City adopted GASB Statement 54 for the fiscal year ended April 30, 2012.

2015	2016	2017	2018	2019	2020
-	-	-	-	-	-
-	-	-	-	-	-
145,012	138,312	150,464	83,305	85,744	63,193
984,526	1,216,288	984,514	726,019	458,685	203,874
-	-	-	-	-	-
3,696,520	4,337,106	5,079,111	5,687,049	6,335,394	7,244,993
4,826,058	5,691,706	6,214,089	6,496,373	6,879,823	7,512,060
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
33,284	37,376	37,664	16,392	18,266	13,515
1,767,419	1,848,358	1,650,426	1,266,255	1,282,830	1,658,712
537,853	480,034	421,586	467,816	435,216	398,488
4,788,775	3,004,149	1,625,937	743,997	1,125,471	1,099,847
(624,928)	(584,901)	(511,528)	(1,441,197)	(1,260,507)	(2,469,332)
6,502,403	4,785,016	3,224,085	1,053,263	1,601,276	701,230
11,328,461	10,476,722	9,438,174	7,549,636	8,481,099	8,213,290

# UNITED CITY OF YORKVILLE, ILLINOIS

## Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years\* April 30, 2020 (Unaudited)

	2011	2012	2013	2014
<b>Revenues</b>				
Taxes	\$ 9,254,138	10,020,005	6,767,061	5,176,481
Intergovernmental	2,479,758	2,906,407	7,545,978	9,469,590
Licenses, Permits and Fees	486,264	336,683	400,718	393,746
Charges for Services	1,519,004	1,842,620	1,479,712	2,169,670
Fines and Forfeitures	228,009	194,256	195,287	191,887
Interest	6,762	10,388	16,368	14,895
Miscellaneous	763,503	667,637	690,456	737,693
<b>Total Revenues</b>	<b>14,737,438</b>	<b>15,977,996</b>	<b>17,095,580</b>	<b>18,153,962</b>
<b>Expenditures</b>				
General Government	4,724,320	5,501,632	3,498,104	5,685,541
Public Safety	2,886,313	2,849,067	3,568,665	3,834,655
Community Development	395,291	307,053	365,188	407,537
Public Works	2,038,458	1,926,169	1,841,795	2,207,757
Library	975,587	691,525	752,373	737,191
Parks and Recreation	1,360,244	1,488,018	1,450,824	1,644,065
Capital Outlay	376,030	101,133	572,022	2,050,456
Debt Service				
Principal Retirement	896,544	1,038,254	1,025,074	1,099,223
Interest and Fiscal Charges	733,106	701,809	663,495	641,673
<b>Total Expenditures</b>	<b>14,385,893</b>	<b>14,604,660</b>	<b>13,737,540</b>	<b>18,308,098</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>351,545</b>	<b>1,373,336</b>	<b>3,358,040</b>	<b>(154,136)</b>
<b>Other Financing Sources (Uses)</b>				
Disposal of Capital Assets	-	16,100	5,200	16,325
Debt Issuance	-	-	-	8,053,963
Bond Premium/(Discount)	-	-	-	115,109
Payment to Escrow Agent	-	-	-	(7,787,598)
Transfers In	1,848,135	1,047,727	1,504,002	2,881,535
Transfers Out	(1,673,227)	(1,047,727)	(1,504,002)	(4,507,798)
	<b>174,908</b>	<b>16,100</b>	<b>5,200</b>	<b>(1,228,464)</b>
<b>Net Change in Fund Balances</b>	<b>526,453</b>	<b>1,389,436</b>	<b>3,363,240</b>	<b>(1,382,600)</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>11.709%</b>	<b>13.098%</b>	<b>17.159%</b>	<b>11.540%</b>

\* Modified Accrual Basis of Accounting



2015	2016	2017	2018	2019	2020
11,830,762	12,103,254	12,466,013	12,662,678	12,995,856	13,211,204
3,312,823	3,180,626	3,343,533	3,164,026	4,279,863	3,620,336
379,242	493,619	706,782	1,016,223	1,208,345	1,128,865
2,749,195	2,897,718	2,888,281	3,047,606	3,176,017	3,078,023
154,789	143,094	154,213	142,269	118,600	88,222
(176,911)	9,828	30,481	85,356	154,071	239,155
1,736,079	761,857	561,229	705,968	1,494,246	445,275
19,985,979	19,589,996	20,150,532	20,824,126	23,426,998	21,811,080
3,910,635	3,928,055	4,293,081	5,036,599	4,946,923	5,921,054
4,337,573	4,689,129	4,907,384	5,302,038	5,356,149	5,818,063
592,588	649,507	734,317	629,894	869,044	816,350
2,361,827	2,460,192	2,344,878	2,223,750	2,288,047	2,337,032
748,905	694,441	748,026	758,411	791,441	834,724
2,041,792	1,803,333	1,936,083	2,632,896	2,562,757	2,224,304
3,285,489	3,653,071	3,656,703	5,037,740	2,782,137	1,516,238
844,112	1,040,880	1,149,185	1,195,669	1,462,304	1,485,368
496,090	604,406	563,433	514,068	515,118	474,199
18,619,011	19,523,014	20,333,090	23,331,065	21,573,920	21,427,332
1,366,968	66,982	(182,558)	(2,506,939)	1,853,078	383,748
-	48,446	278,062	2,500	-	11,723
6,670,678	1,627,183	-	800,000	-	548,273
119,680	122,288	-	-	-	-
(2,359,115)	(1,581,984)	-	-	-	(531,617)
1,375,448	1,326,090	1,524,658	2,753,031	2,213,618	2,023,602
(2,509,420)	(2,460,744)	(2,658,710)	(2,937,130)	(3,135,233)	(2,703,538)
3,297,271	(918,721)	(855,990)	618,401	(921,615)	(651,557)
4,664,239	(851,739)	(1,038,548)	(1,888,538)	931,463	(267,809)
9.497%	10.293%	9.793%	9.228%	10.629%	9.769%

## UNITED CITY OF YORKVILLE, ILLINOIS

### Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years April 30, 2020 (Unaudited)

Fiscal Year	Tax Levy Year	Residential Property	Farm	Commercial Property
2011	2010	\$ 407,528,709	\$ 2,398,027	\$ 122,304,406
2012	2011	367,600,683	2,450,231	112,753,206
2013	2012	332,551,186	2,568,351	101,264,981
2014	2013	311,316,069	2,618,131	99,434,012
2015	2014	310,655,449	2,743,283	90,744,145
2016	2015	320,914,471	2,861,401	84,529,087
2017	2016	354,408,067	2,963,511	84,099,111
2018	2017	386,855,913	3,083,218	83,975,023
2019	2018	416,780,620	3,202,140	83,874,064
2020	2019	450,745,939	3,259,791	83,974,878

Data Source: Office of the County Clerk

Note: Property is assess at 33% of actual value.

Industrial Property	Railroad Property	Total Taxable Assessed Value	Estimated Actual Value of Taxable Property	Total Direct Tax Rate
\$ 6,820,310	\$ 17,328	\$ 539,068,780	\$ 1,617,206,340	0.9019
7,283,729	17,328	490,105,177	1,470,315,531	0.7046
6,720,962	17,328	443,122,808	1,329,368,424	0.7490
6,656,792	17,328	420,042,332	1,260,126,996	0.7738
12,668,201	17,328	416,828,406	1,250,485,218	0.7581
13,000,039	17,329	421,322,327	1,263,966,981	0.7361
14,944,561	17,328	456,432,578	1,369,297,734	0.6795
15,349,880	17,328	489,281,362	1,467,844,086	0.6471
15,386,433	60,243	519,303,500	1,557,910,500	0.6242
15,509,884	89,004	553,579,496	1,660,738,488	0.6029

# UNITED CITY OF YORKVILLE, ILLINOIS

## Principal Property Taxpayers - Current Tax Levy Year and Nine Tax Levy Years Ago April 30, 2020 (Unaudited)

Taxpayer	2019 Tax Levy			2010 Tax Levy		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Wrigley Manufacturing Co., LLC	\$ 4,662,792	1	0.84%	\$ 3,860,000	7	0.72%
Yorkville Marketplace LLC	4,089,620	2	0.74%	4,917,260	4	0.91%
Menard, Inc	3,215,692	3	0.58%	9,778,273	1	1.81%
Boombah Properties LLC	3,166,624	4	0.57%			
Yorkville Leased Housing Assoc.	2,779,144	5	0.50%			
Copley Ventures, Inc.	2,596,666	6	0.47%	8,581,800	2	1.59%
York Meadows LLC	2,286,011	7	0.41%			
Rainy Properties LLC	2,201,242	8	0.40%			
Kendall Holdings LLC	2,009,507	9	0.36%			
Target Corporation	1,900,000	10	0.34%	4,827,150	5	0.90%
Cannonball LLC				5,627,929	3	1.04%
Few Acquisitions LLC				3,877,880	6	0.72%
Cest La Vie Inc.				2,552,297	8	0.47%
Home Depot USA Inc.				2,496,000	9	0.46%
Quality Properties Asset Mgmt Co.				2,458,279	10	0.46%
Prime Yorkville LLC				2,457,540	11	0.46%
	<u>28,907,298</u>		<u>5.22%</u>	<u>51,434,408</u>		<u>9.54%</u>

Data Source: Office of the County Clerk

## UNITED CITY OF YORKVILLE, ILLINOIS

### Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years April 30, 2020 (Unaudited)

	2010	2011	2012
City Direct Rates			
Corporate	0.1472	0.2108	0.2354
Bonds and Interest	0.4105	0.1477	0.1097
IMRF	0.0804	0.0918	0.1016
Police Protection	0.0620	0.0714	0.0790
Police Pension	0.0670	0.0900	0.1229
Audit	0.0098	0.0082	0.0068
Liability Insurance	0.0615	0.0082	0.0090
Social Security	0.0546	0.0612	0.0677
School Crossing Guard	0.0044	0.0051	0.0056
Unemployment Insurance	0.0045	0.0102	0.0113
Total Direct Rates	0.9019	0.7046	0.7490
Overlapping Rates			
Kendall County	0.6396	0.6999	0.7446
Kendall County Forest Preserve	0.1041	0.1205	0.1495
Bristol Township	0.3246	0.3693	0.3934
Bristol - Kendall Fire District	0.6734	0.7176	0.7356
Yorkville - Bristol Sanitary District	-	-	-
Yorkville Community Unit School District #115	5.2767	5.9101	6.7561
Waubonsee Community College District #516	0.4115	0.4702	0.5306
Yorkville Public Library	0.2589	0.3042	0.3242
Total Direct and Overlapping Rates	8.5907	9.2964	10.3830

Data Source: Office of the County Clerk

#### Notes:

- (1) Rates are per \$100 of Assessed Value.
- (2) Representative tax rates for other government units are from Bristol Township

2013	2014	2015	2016	2017	2018	2019
0.2484	0.2503	0.2380	0.2197	0.2049	0.1931	0.1811
0.0797	0.0397	0.0113	-	-	-	-
0.1071	0.1080	-	-	-	-	-
0.0833	0.0840	0.2407	0.1999	0.2003	0.1709	0.1562
0.1493	0.1694	0.1959	0.2117	0.1969	0.2140	0.2223
0.0071	0.0072	0.0069	0.0066	0.0061	0.0057	0.0054
0.0095	0.0096	0.0091	0.0088	0.0082	0.0077	0.0072
0.0714	0.0720	0.0342	0.0329	0.0307	0.0289	0.0271
0.0060	0.0060	-	-	-	0.0039	0.0036
0.0119	0.0120	-	-	-	-	-
0.7738	0.7581	0.7361	0.6795	0.6471	0.6242	0.6029
0.8009	0.8085	0.7909	0.7477	0.7088	0.6728	0.6409
0.1640	0.1826	0.1787	0.1755	0.1752	0.1503	0.1542
0.4239	0.4172	0.3960	0.3408	0.2787	0.2618	0.0952
0.7718	0.8041	0.8077	0.7592	0.7425	0.7300	0.7202
-	-	-	-	-	-	-
7.4081	7.7083	7.8713	7.5634	7.3444	7.1852	7.0338
0.5691	0.5973	0.5885	0.5601	0.5514	0.5413	0.5273
0.3241	0.3299	0.3287	0.3080	0.2994	0.2892	0.2829
11.2357	11.6060	11.6979	11.1342	10.7475	10.4548	10.0574

# UNITED CITY OF YORKVILLE, ILLINOIS

## Property Tax Levies and Collections - Last Ten Fiscal Years April 30, 2020 (Unaudited)

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years***	Total Collections to Date **	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2011	2009	\$ 2,529,057	\$ 2,521,570	99.70%	-	\$ 2,521,570	99.70%
2012	2010*	4,862,185	4,849,681	99.74%	-	4,849,681	99.74%
2013	2011*	3,452,742	3,435,616	99.50%	-	3,435,616	99.50%
2014	2012*	3,318,990	3,193,672	96.22%	-	3,193,672	96.22%
2015	2013*	3,250,204	3,234,448	99.52%	-	3,234,448	99.52%
2016	2014*	3,159,892	3,146,278	99.57%	-	3,146,278	99.57%
2017	2015*	3,101,185	3,071,484	99.04%	-	3,071,484	99.04%
2018	2016	3,101,322	3,093,892	99.76%	-	3,093,892	99.76%
2019	2017	3,278,303	3,278,303	100.00%	-	3,278,303	100.00%
2020	2018	3,363,124	3,363,124	100.00%	-	3,363,124	100.00%

Data Source: Office of the County Treasurer

\* The 2010, 2011, 2012, 2013, 2014 and 2015 tax levy extended amounts include bonds and interest in the amount of \$2,212,770, \$723,689, \$486,150, \$334,816, \$165,564 & \$47,525, respectively, that were previously abated.

\*\* Includes property taxes collected in the current year that may be attributable to prior years. These collections, if any, are immaterial as 99% or greater of the current year's tax levy has historically been collected during the respective fiscal year. Additionally, information to associate any non-current tax collections to a specific tax levy is not readily available.

\*\*\* Information for collections in subsequent years is unavailable.

Note: Property in the City is reassessed each year. Property is assessed at 33% of actual value.

## UNITED CITY OF YORKVILLE, ILLINOIS

### Estimate of Taxable Sales by Category - Last Ten Calendar Years April 30, 2020 (Unaudited)

	2010	2011	2012
General Merchandise*	\$ 508,825	555,129	571,210
Food	258,675	262,556	259,509
Drinking and Eating Places	248,772	268,418	279,649
Apparel*	58,032	68,320	85,797
Furniture & H.H. & Radio	21,282	-	7,727
Lumber, Building Hardware	359,245	352,669	362,987
Automobile and Filling Stations	187,309	194,135	178,282
Drugs and Miscellaneous Retail	562,570	603,718	582,001
Agriculture and All Others	53,410	58,065	64,558
Manufacturers	323,334	191,287	78,346
Total	2,581,454	2,554,297	2,470,066
City Direct Sales Tax Rate	1.00%	1.00%	1.00%

Data Source: Illinois Department of Revenue - Local Tax Allocation Division

Data available for calendar year only.

\* Data by category is not available from the State of Illinois for categories with less than four taxpayers. However, they are included in the totals. Per the State of Illinois, there must not have been four taxpayers during the year 2011.



2013	2014	2015	2016	2017	2018	2019
594,685	593,361	608,996	597,618	581,090	596,620	565,194
266,937	289,897	385,034	377,825	417,028	452,298	485,658
293,131	299,300	332,752	376,762	401,725	413,204	429,128
88,739	87,834	95,975	99,354	94,459	99,121	49,305
3,370	2,710	2,597	2,373	1,590	1,902	1,150
413,711	446,440	470,357	510,521	539,760	558,358	592,844
156,091	146,062	160,717	188,830	187,127	220,232	251,785
597,615	566,665	362,225	506,123	487,129	484,825	527,795
89,359	161,114	232,923	135,378	213,964	219,283	239,758
89,239	90,998	102,011	116,723	36,167	30,503	30,270
2,592,877	2,684,381	2,753,587	2,911,507	2,960,039	3,076,346	3,172,887
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

## UNITED CITY OF YORKVILLE, ILLINOIS

### Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years April 30, 2020 (Unaudited)

Fiscal Year	State Sales Tax	Local Sales Tax to City	City Non-Home Rule Sales Tax*	County Sales Tax	County Public Safety Property	Total Sales Tax Rate
2011	5.00%	1.00%	0.00%	0.25%	1.00%	7.25%
2012	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2013	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2014	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2015	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2016	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2017	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2018	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2019	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%
2020	5.00%	1.00%	1.00%	0.25%	1.00%	8.25%

Data Source: Illinois Department of Revenue

\*Non-Home Rule Sales Tax was implemented on January 1, 2012.

The above tax rates are for General Merchandise.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Ratios of Outstanding Debt by Type - Last Ten Fiscal Years April 30, 2020 (Unaudited)

Fiscal Year	Governmental Activities				General Obligation and Alternative Revenue Source Bonds
	General Obligation and Alternative Revenue Source Bonds	Debt Certificates	Notes Payable	Other Commitments	
2011	\$ 14,715,000	\$ 190,000	\$ 1,001,079	\$ 1,890	\$ 18,605,000
2012	13,925,000	95,000	847,825	1,890	18,175,000
2013	13,025,000	-	855,601	1,890	17,905,000
2014	12,520,000	-	940,341	1,890	16,855,000
2015	16,120,000	-	901,907	1,890	15,700,000
2016	15,325,990	-	938,210	1,890	18,555,000
2017	14,252,531	-	820,482	1,890	20,613,544
2018	13,138,403	-	1,500,822	1,890	18,605,065
2019	11,967,952	-	1,170,850	1,890	16,503,368
2020	10,718,207	-	926,655	1,890	13,685,179

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Business-Type Activities											
Debt Certificates		IEPA Loans Payable		Other Commitments		Total Primary Government		Percentage of Personal Income (1)		Per Capita (1)	
\$	9,064,112	\$	2,483,882	\$	2,296,958	\$	48,357,921		11.43%	\$	2,858
	8,460,000		2,275,320		2,065,958		45,845,993		10.30%		2,655
	7,465,000		2,060,997		1,952,534		43,266,022		9.25%		2,470
	6,680,000		1,880,084		1,919,909		40,797,224		8.70%		2,291
	5,865,000		1,694,504		1,942,898		42,226,199		8.72%		2,325
	5,220,000		1,504,138		2,000,619		43,545,847		8.38%		2,360
	1,230,000		1,308,862		2,061,951		40,289,260		7.61%		2,139
	1,010,000		1,108,550		2,126,965		37,491,695		6.95%		1,971
	580,000		903,070		2,194,902		33,322,032		5.82%		1,656
	445,000		745,816		2,272,473		28,795,220		4.83%		1,397

# UNITED CITY OF YORKVILLE, ILLINOIS

## Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years April 30, 2020 (Unaudited)

Fiscal Year	General Obligation and Alternative Revenue Source Bonds	Less: Amounts Available in Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2011	\$ 33,320,000	\$ -	\$ 33,320,000	6.18%	\$ 1,969
2012	32,100,000	57,844	32,042,156	6.54%	1,856
2013	30,930,000	-	30,930,000	6.98%	1,766
2014	29,375,000	-	29,375,000	6.99%	1,650
2015	31,820,000	-	31,820,000	7.63%	1,752
2016	33,880,990	-	33,880,990	8.04%	1,836
2017	34,866,075	-	34,866,075	7.64%	1,851
2018	31,743,468	-	31,743,468	6.49%	1,669
2019	28,471,320	-	28,471,320	5.48%	1,415
2020	24,403,386	-	24,403,386	4.41%	1,184

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Schedule of Direct and Overlapping Governmental Activities Debt April 30, 2020 (Unaudited)

Governmental Unit	(1) Gross Debt	(2) Percentage of Debt Applicable to City *	(3) City's Share of Debt
United City of Yorkville	\$ 11,646,752	100.000%	\$ 11,646,752
Overlapping Debt			
County of Kendall (4)	23,805,000	16.12%	3,837,366
Forest Preserve District of Kendall County	35,860,000	16.12%	5,780,632
Yorkville Community Unit School District #115	56,558,314	59.45%	33,623,918
Waubensee Community College District #516	46,305,000	5.42%	2,509,731
Plano Community Unit School District #88	34,274,877	0.37%	126,817
Newark Community Consolidated School District #66	980,000	0.44%	4,312
Total Overlapping Debt	197,783,191		45,882,776
Total Direct and Overlapping Debt	209,429,943		57,529,528

Data Source: Kendall County Tax Extension Department

\* Determined by ratio of assessed valuation of property subject to taxation in the City to valuation of property subject to taxation in overlapping unit.

### Notes:

(1) As of May 28, 2020.

(2) Percentages are based on 2019 EAV's, the latest available.

(3) The United City of Yorkville has \$70,037,000 in outstanding non-committal debt which is expected to be paid from sources other than City revenues.

(4) Includes Public Building Commission.

**UNITED CITY OF YORKVILLE, ILLINOIS****Schedule of Legal Debt Margin - Last Ten Fiscal Years  
April 30, 2020 (Unaudited)**

	2011	2012	2013	2014
Legal Debt Limit	\$ 46,494,682	42,271,572	38,219,342	36,228,651
Total Net Debt Applicable to Limit	17,529,112	24,860,000	22,945,000	19,290,000
Legal Debt Margin	28,965,570	17,411,572	15,274,342	16,938,651
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	37.70%	58.81%	60.04%	53.25%

2015	2016	2017	2018	2019	2020
35,951,450	36,339,051	39,367,310	42,200,517	44,789,927	47,746,232
14,855,000	13,420,000	6,835,000	6,045,000	5,000,000	4,230,000
21,096,450	22,919,051	32,532,310	36,155,517	39,789,927	43,516,232
41.32%	36.93%	17.36%	14.32%	11.16%	8.86%

Legal Debt Margin Calculation for Fiscal Year 2020	
Assessed Value	\$ 553,579,496
Bonded Debt Limit - 8.625% of Assessed Value	47,746,232
Amount of Debt Applicable to Limit	4,230,000
Legal Debt Margin	43,516,232



# UNITED CITY OF YORKVILLE, ILLINOIS

## Pledged-Revenue Coverage - Last Ten Fiscal Years

### Governmental Activities

April 30, 2020 (Unaudited)

Fiscal Year	Incremental Property/ Property Tax	Municipal Utility Tax	Motor Fuel Tax	Municipal Sales Tax	Net Available Revenue	Debt Service		Coverage
						Principal	Interest	
2011	\$ 234,718	\$ 873,999	\$ 425,971	\$ 2,569,233	\$ 4,103,921	\$ 425,000	\$ 283,604	5.79
2012	586,590	-	417,416	2,552,483	3,556,489	440,000	267,104	5.03
2013	364,742	-	402,932	2,490,503	3,258,177	460,000	249,609	4.59
2014	315,790	-	-	2,586,460	2,902,250	400,000	230,917	4.60
2015	327,984	418,509	-	2,704,651	3,451,144	225,000	56,789	12.25
2016	164,852	393,680	-	2,778,116	3,336,648	255,000	53,550	10.81
2017	215,360	359,947	-	2,940,976	3,516,283	270,000	50,150	10.98
2018	198,294	334,595	-	3,002,133	3,535,022	275,000	44,750	11.06
2019	198,918	329,742	-	3,070,663	3,599,323	285,000	39,250	11.10
2020	279,643	971,440	-	3,222,256	4,473,339	290,000	34,025	13.81

#### Notes:

Details regarding the City's outstanding debt can be found in the Notes to the Financial Statements.

Series 2014, 2014A and 2015A Bonds are payable from revenues from Sales Taxes and incremental taxes, if any, from the Countryside TIF. Series 2014B Bonds are payable from Utility Taxes.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Pledged-Revenue Coverage - Last Ten Fiscal Years

### Business-Type Activities

April 30, 2020 (Unaudited)

Fiscal Year	Water and Sewer Revenues	Less: Operating Expenses	State Income Tax	Non-Home Rule Sales Tax	Net Available Revenue	Debt Service		Coverage
						Principal	Interest	
2011	\$ 4,020,017	\$ 1,895,466	\$ 1,315,321	\$ -	\$ 3,439,872	\$ 250,000	\$ 804,306	\$ 3.26
2012	5,891,708	2,776,270	1,444,426	410,327	4,559,864	260,000	793,668	4.33
2013	4,432,710	2,895,830	1,587,324	1,919,423	3,124,204	270,000	769,100	3.01
2014	3,379,454	1,695,780	1,613,102	1,986,566	5,283,342	1,050,000	759,986	2.92
2015	3,646,020	1,929,555	1,735,422	2,078,061	5,529,948	1,175,000	704,410	2.94
2016	4,493,694	2,386,468	1,715,155	2,126,851	5,949,232	1,245,000	624,002	3.18
2017	4,364,434	2,366,493	1,602,410	2,259,787	5,860,138	1,290,000	592,364	3.11
2018	5,642,966	2,570,417	1,640,291	2,325,623	7,038,463	1,878,991	831,200	2.60
2019	5,571,153	2,331,257	1,966,699	2,358,568	7,565,163	1,982,668	719,080	2.80
2020	5,500,876	2,568,687	1,870,977	2,413,689	7,216,855	2,730,483	602,768	2.17

#### Notes:

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Water and Sewer revenues exclude capital contributions and developer donations. Operating expenses do not include depreciation or amortization expenses.

## UNITED CITY OF YORKVILLE, ILLINOIS

### Demographic and Economic Statistics - Last Ten Calendar Years April 30, 2020 (Unaudited)

Calendar Year	Population (1)	Personal Income (4)	Per Capita Personal Income (4)	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
2010	16,921	\$ 423,231,547	\$ 44,691	32.4	5,283	6.40%
2011	17,266	445,027,116	46,877	33.5	5,426	5.90%
2012	17,518	467,491,704	49,110	32.9	5,474	5.20%
2013	17,804	468,864,947	49,123	31.1	5,630	8.20%
2014	18,161	484,322,292	50,690	31.6	5,786	6.40%
2015	18,451	519,692,602	54,516	31.6	5,801	4.80%
2016	18,833	529,121,652	55,621	32.3	5,980	5.20%
2017	19,022	539,704,085	56,733	32.3	6,026	4.50%
2018	20,119	572,600,072	59,927	33.7	6,233	3.50%
2019	20,613	596,775,174	62,729	33.7	6,319	3.40%

#### Data Source:

- (1) U.S. Census Bureau
- (2) Data provided by School District Administrative Offices
- (3) Illinois Department of Employment Security, Economic Information and Analysis
- (4) U.S. Bureau of Economic Analysis: Chicago-Naperville-Elgin Metropolitan Statistical Area

# UNITED CITY OF YORKVILLE, ILLINOIS

## Principal Employers - Current Calendar Year and Nine Calendar Years Ago April 30, 2020 (Unaudited)

Employer	2019 Calendar Year			2010 Calendar Year		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Wrigley Manufacturing Co.	550	1	2.67%	335	2	1.98%
Raging Waves (Seasonal)	300	2	1.46%	450	1	2.66%
Super Target	225	3	1.09%	180	3	1.06%
Jewel/Osco	150	4	0.73%	130	5	0.77%
Menards Mega Store	130	5	0.63%	140	4	0.83%
Newlywed Foods	120	6	0.58%	130	5	0.77%
Home Depot	110	7	0.53%	85	8	0.50%
Boombah, Inc	105	8	0.51%			
Kohl's	100	9	0.49%	115	6	0.68%
Hillside Health Care Center	90	10	0.44%	90	7	0.53%
Wheatland Title				65	9	0.38%
Probuild				65	9	0.38%
	<u>1,880</u>		<u>9.12%</u>	<u>1,785</u>		<u>10.55%</u>

Data Source: City Records and Illinois Manufacturers Directory.

# UNITED CITY OF YORKVILLE, ILLINOIS

## Full-Time and Part-Time Government Employees by Function - Last Ten Fiscal Years April 30, 2020 (Unaudited)

	2011	2012	2013
<u>Full Time</u>			
General Government			
Administration	4.0	4.0	4.0
Finance	4.0	4.0	4.0
Engineering	3.0	-	-
Community Development	3.0	2.0	3.0
Public Safety			
Police			
Officers	25.0	25.0	26.0
Civilians	3.0	3.0	2.0
Public Works			
Streets	5.0	5.0	5.3
Water	6.0	5.5	5.3
Sewer	3.0	3.5	3.3
Parks & Recreation			
Parks	8.0	8.0	8.5
Recreation	4.0	4.0	5.5
Library	5.0	5.0	5.0
<u>Part Time</u>			
General Government			
Administration	-	-	1.0
Community Development	1.0	1.0	2.0
Public Safety			
Police			
Officers	3.0	5.0	6.0
Civilians	6.0	7.0	9.0
Public Works			
Streets	-	-	-
Water	-	-	-
Sewer	-	-	-
Parks & Recreation			
Parks	2.0	3.0	4.0
Recreation	40.0	40.0	16.0
Library	30.0	30.0	26.0
Total	155.0	155.0	135.9

Data Source: City Human Resource Department

2014	2015	2016	2017	2018	2019	2020
4.0	4.0	4.0	4.0	5.5	5.5	5.5
4.0	4.0	4.0	4.0	4.0	4.0	4.0
-	-	-	-	-	-	-
4.0	4.0	4.0	4.0	5.0	6.0	6.0
28.0	29.0	29.0	29.0	30.0	27.0	31.0
3.0	3.0	3.0	3.0	3.0	3.0	3.0
5.3	5.3	5.3	5.3	5.3	5.3	5.3
5.3	5.3	5.3	5.3	5.3	4.3	5.8
3.3	3.3	3.3	3.3	3.3	2.3	3.8
8.5	8.5	6.5	7.5	7.5	8.5	7.5
4.5	5.5	5.5	5.5	6.0	6.0	6.0
5.0	4.0	4.0	4.0	4.0	5.0	5.0
1.0	-	1.0	1.0	-	-	-
1.0	1.0	1.0	3.0	2.0	-	-
5.0	6.0	5.0	5.0	4.0	3.0	3.0
10.0	9.0	9.0	8.0	9.0	8.0	10.0
-	1.0	1.0	1.0	3.0	-	3.0
-	2.0	2.0	1.0	-	-	1.0
-	-	-	-	-	-	1.0
4.0	7.0	7.0	7.0	7.0	6.0	6.0
3.0	23.0	32.0	35.0	33.0	33.0	48.0
25.0	31.0	27.0	28.0	24.0	23.0	32.0
123.9	155.9	159.0	163.9	160.9	150.0	187.0

## UNITED CITY OF YORKVILLE, ILLINOIS

### Operating Indicators by Function/Program - Last Ten Fiscal Years April 30, 2020 (Unaudited)

	2011	2012	2013	2014
Police				
Arrests Made	531	700	547	390
Parking Violations	918	1,501	846	628
Traffic Violations	3,729	4,338	4,287	1,097
Reports Taken	2,236	1,815	1,813	1,840
Calls for Service	12,170	13,311	11,860	11,633
Community Development				
Permits Issued	570	566	593	576
Public Works				
Street Resurfacing (Miles)	-	-	-	1.69
Snow and Ice Control (Tons of Salt)	1,900	1,986	1,081	1,349
Pothole Repairs (Tons of Asphalt)	227	286	336	252
Water				
Number of Accounts	6,051	5,947	6,189	6,135
Total Annual Consumption (Cubic Feet)	62,574,451	59,828,300	66,401,150	62,743,823
Average Daily Consumption (Cubic Feet)	171,437	163,913	181,921	171,901

\*Police information is presented on a calendar year basis. Operating indicators for 2020 are thru May.

Data Source: Various City Departments

2015	2016	2017	2018	2019	2020	
503	466	602	619	665	321	*
515	655	426	274	170	50	*
987	1,252	881	1,022	604	272	*
1,788	1,911	1,916	2,045	2,022	759	*
12,458	13,727	11,953	12,047	13,043	4,242	*
577	681	871	1,003	980	2,247	
0.65	2.12	6.01	7.51	4.39	3.05	
1,509	1,490	1,285	1,748	1,730	1,130	
442	610	511	218	212	202	
6,361	6,465	6,644	6,805	7,038	7,265	
56,658,370	58,570,769	64,208,149	68,062,433	68,173,114	64,641,961	
155,228	160,468	175,913	186,472	186,776	177,101	



## UNITED CITY OF YORKVILLE, ILLINOIS

### Capital Asset Statistics by Function/Program - Last Ten Fiscal Years April 30, 2020 (Unaudited)

	2011	2012	2013
Public Safety			
Police			
Stations	1	1	1
Patrol Units	24	19	20
Public Works			
Streets (Miles)	60	61	82
Traffic Signals	26	26	26
Storm Sewers (Miles)	70	73	80
Water			
Water Mains (Miles)	60	62	67
Fire Hydrants	1,207	1,239	1,327
Sewer			
Sanitary Sewers (Miles)	54.25	55.48	59.29
Lift Stations	7	7	7

Data Source: Various City Departments

N/A - Not Available

2014	2015	2016	2017	2018	2019	2020
1 20	1 22	1 20	1 20	1 22	1 21	1 20
83 26 83	84 26 83	88 26 90	90 26 96	95 26 106	95 26 106	138 26 136
68 1,349	68 1,349	72 1,415	77 1,515	85 1,645	85 1,647	134 1,929
60.39 7	60.39 7	63.82 7	67.92 7	73.73 7	73.79 7	115.00 7

# UNITED CITY OF YORKVILLE, ILLINOIS

## New Permits and Construction Values - Last Ten Fiscal Years

April 30, 2020 (Unaudited)

Fiscal Year	Commercial Construction		Residential Construction Single-Family		Residential Construction Multi-Family		Total	
	Permits Issued	Construction Value	Permits Issued	Construction Value	Permits Issued	Construction Value	Permits Issued	Construction Value
2011	6	\$ 4,742,704	43	\$ 6,285,744	-	\$ -	49	\$ 11,028,448
2012	7	1,016,600	69	10,318,804	-	-	76	11,335,404
2013	9	3,149,000	83	12,287,740	-	-	92	15,436,740
2014	11	3,215,000	73	11,451,799	-	-	84	14,666,799
2015	10	38,279,500	72	13,063,555	-	-	82	51,343,055
2016	6	1,060,000	98	16,451,049	-	-	104	17,511,049
2017	6	2,361,795	159	28,818,289	-	-	165	31,180,084
2018	10	25,292,000	165	28,598,202	48	2,640,000	223	56,530,202
2019	8	3,626,350	217	34,439,272	5	324,254	230	38,389,876
2020	11	3,992,100	139	20,410,448	34	3,813,608	184	28,216,156

Data Source: City Records

# UNITED CITY OF YORKVILLE, ILLINOIS

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## MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED  
APRIL 30, 2020



October 8, 2020

The Honorable City Mayor  
Members of the City Council  
United City of Yorkville, Illinois

In planning and performing our audit of the financial statements of the United City of Yorkville (City), Illinois, for the year ended April 30, 2020, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit fieldwork progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Finance Committee, City Council, management, and others within the United City of Yorkville, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various City personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well-prepared audit package and we appreciate the courtesy and assistance given to us by the entire City staff.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## **PRIOR RECOMMENDATION**

### **1. FUNDS WITH DEFICIT FUND BALANCE**

#### Comment

Previously and during the current year-end audit procedures, we noted funds with deficit fund balance. See the following deficit fund balances at April 30, 2020 and April 30, 2019:

<u>Fund</u>	<u>4/30/2020</u>	<u>4/30/2019</u>
Sunflower Special Service Area	\$ (16,200)	(22,626)
Countryside TIF	(1,141,784)	(422,459)
Downtown TIF	(1,237,549)	(1,024,518)
Downtown TIF II	(73,799)	(2,736)

#### Recommendation

We recommended the City investigate the causes of the various deicits and adopt appropriate future funding measures.

#### Management Response

Management is aware of the negative equity position of the Countryside TIF, Downtown and Downtown II TIF Funds, and believes that over time the development within the TIF districts will yield sufficient property tax increment to meet debt service requirements and eliminate the fund's negative equity.

The deficit in the Sunflower Special Service Area Fund is due to one-time expenditures relating to the naturalization of three detention basins within the SSA. This project will be paid back with SSA property tax proceeds over the next five years.

#### Status

As of April 30, 2020, this comment has not been implemented and will be repeated in the future.

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# United City of Yorkville

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Audit Overview – Fiscal Year 2020  
City Council  
October 27, 2020

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# Another award

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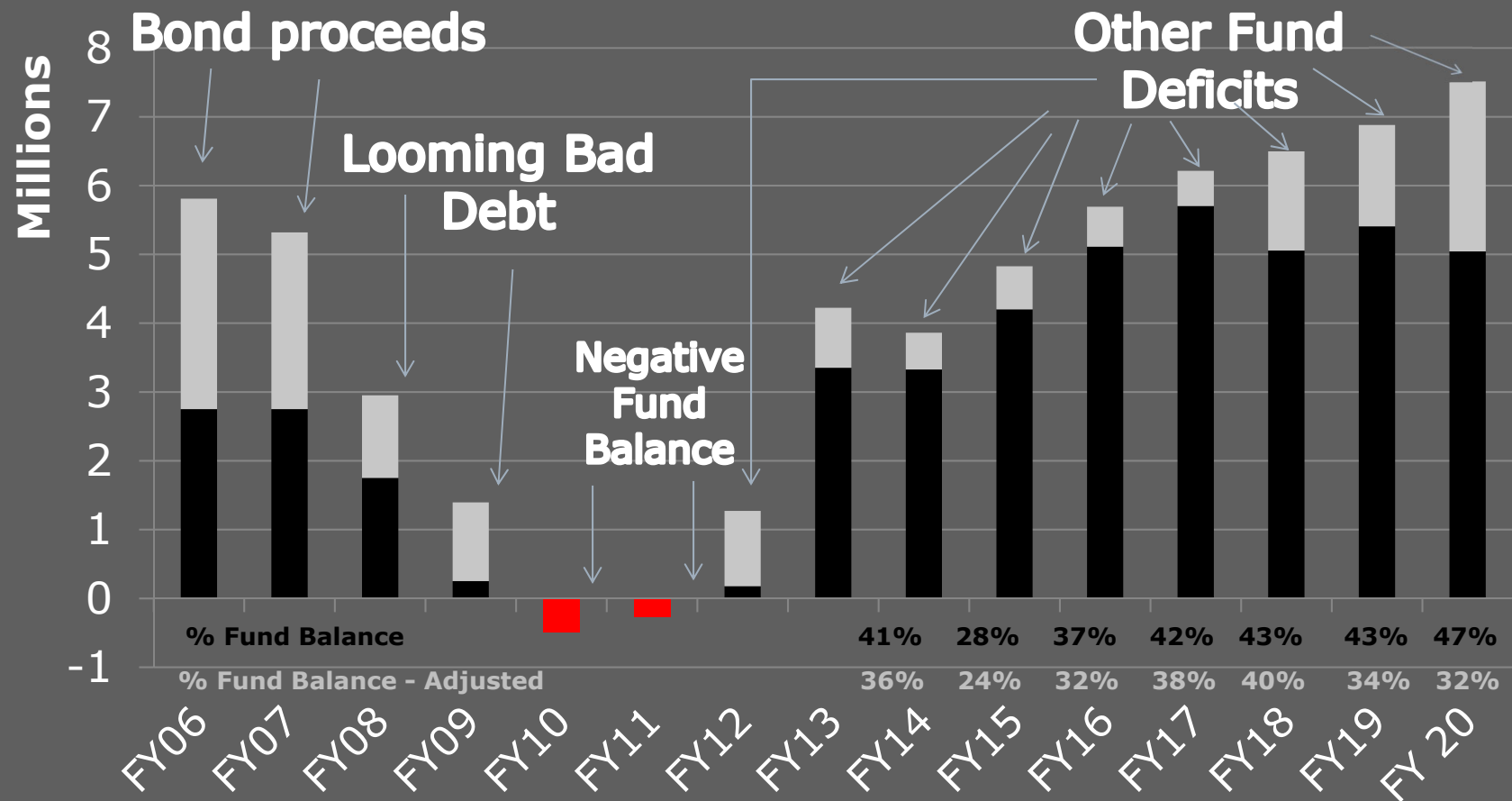
9<sup>th</sup> time

Certificate of Achievement for  
Excellence in Financial Reporting Award  
by the Government Finance Officers Association  
of the US and Canada in FY 19

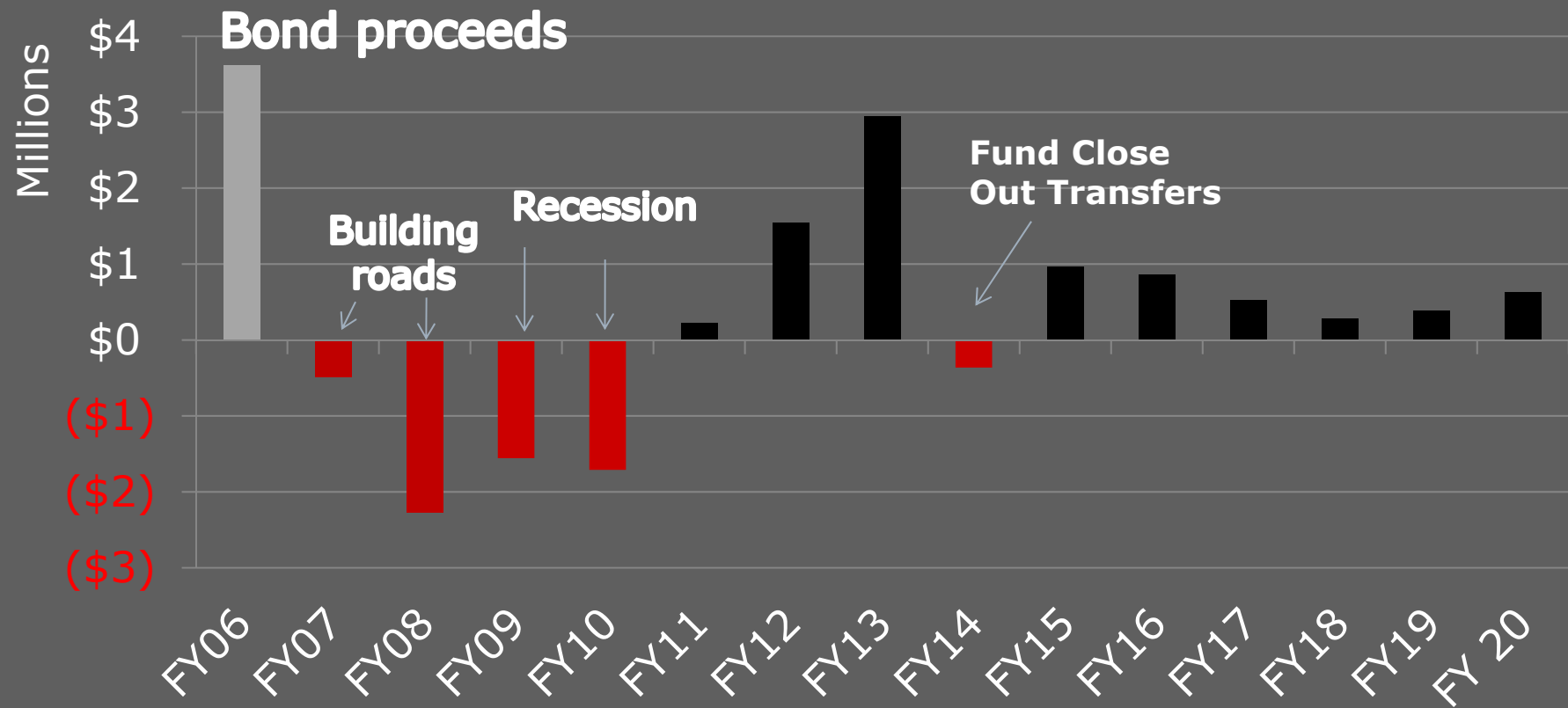
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# General Fund Fund Balance History



# General Fund Budget Surplus(Deficit)



# Revenue performance

Page 100 of paper copy (page 116 of pdf copy)

Revenue Line-Item	Budgeted Amount	Actual Amount
Property Tax	\$3,225,250	\$3,231,926
Sales Tax (local)	\$3,151,800	\$3,222,256
Sales Tax (non-home rule)	\$2,432,700	\$2,413,689
Utility Tax	\$960,000	\$971,440
Income Tax	\$1,916,366	\$1,870,977
Use Tax	\$602,966	\$665,636
Hotel Tax	\$80,000	\$80,302
Video Gaming Tax	\$140,000	\$131,292
Excise (i.e. Telecom) Tax	\$321,965	\$271,550
Cable TV Franchise Tax	\$290,000	\$302,831

# Controlling costs

Pages 102 of paper copy (page 118 of pdf copy) - General Fund

Page 110 (126 pdf) - Library / Pages 113-114 (129-130 pdf) - Parks & Rec

Page 133 (155 pdf) for Sewer / Page 134 (156 pdf) for Water

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Department	Budgeted Expenses	Actual Expenses
Administration	\$964,684	\$931,316
Finance	\$533,741	\$499,968
Police	\$5,935,224	\$5,813,774
Community Development	\$933,186	\$816,350
PW - Streets & Sanitation	\$2,320,194	\$2,216,434
Admin Services	\$3,516,220	\$3,161,179
Library Operations	\$897,132	\$834,724
Parks	\$1,151,262	\$1,092,527
Recreation	\$1,197,819	\$1,126,742
Sewer Operations	\$738,591	\$515,146
Water Operations	\$1,990,079	\$1,836,100

# General Fund Performance

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	Budgeted	Actual	Variance
Revenues	16,422,058	16,605,706	183,648
Expenditures	(14,203,249)	(13,439,021)	(764,228)
Net Transfers	(2,533,220)	(2,534,448)	1,228
Surplus(Deficit)	(314,411)	632,237	946,648

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# Items of Note

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- ❑ Fund balance categories and amounts
    - Paper pages 69-70 (pdf pages 82-83)
    - Restricted amount of \$204k due to IMRF levy, will be zeroed out in ~1 year
  
  - ❑ Pensions and OPEB(notes & add'l info)
    - Paper page 75-96 (pdf pages 88-110)
-

# Illinois Municipal Retirement Fund (IMRF) –pages 89/91-92 (pdf 103/105-106)

---

## ❑ Total Pension Liability

- Increased by \$1.1M
- From \$14.2M to \$15.3M

## ❑ Net Position

- Increased by \$2.2M
- From \$12.0M to \$14.2M

## ❑ Percent Funded

- Dec 2017: 99.46%
- Dec 2018: 84.59%
- Dec 2019: 92.82%

Fiscal Year	Actuarial Determined Contribution	Actual Contribution	Excess (Deficit)	Covered Payroll	Contribution as % of Covered Payroll
2016	\$311,346	\$311,346	-	\$2,853,781	10.91%
2017	308,134	308,134	-	2,898,722	10.63%
2018	344,487	344,487	-	3,217,682	10.71%
2019	350,666	350,666	-	3,506,685	10.00%
2020	365,540	365,540	-	3,665,848	9.97%

# Police Pension Fund

## pages 90/93-94 (pdf 104/107-108)

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### ❑ Total Pension Liability

- Increased by \$1.4M
- From \$22.1M to \$23.5M

### ❑ Percent Funded

- Apr 2018: 45.55%
- Apr 2019: 47.07%
- Apr 2020: 46.17%

### ❑ Net Position

- Increased by \$0.5M
- From \$10.4M to \$10.9M

Fiscal Year	Actuarial Determined Contribution	Actual Contribution	Excess (Deficit)	Covered Payroll	Contribution as % of Covered Payroll
2015	\$571,437	\$624,168	\$52,731	\$2,220,146	28.11%
2016	722,940	722,940	-	2,294,948	31.50%
2017	825,413	825,413	-	2,320,642	35.57%
2018	966,211	966,211	-	2,543,266	37.99%
2019	963,361	963,361	-	2,449,210	39.33%
2020	1,111,484	1,111,484	-	2,631,165	42.24%



# Items of note

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- ❑ Long term debt summary on paper pages 60-68 (pdf pages 73-81)
    - Debt service schedules on paper pages 138-150 (pdf pages 161-173)
  
  - ❑ Developer commitment narratives start on paper page 71 (pdf page 84)
-

# Other items of note

## Statistical Section

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- ❑ Pages 151 -184 (pdf pages 175-208)
  
  - ❑ Historical Trends covering:
    - City financial trends
    - Revenue & debt capacity
    - Demographic & economic information
    - Operating information
-

# Other items of note

## Statistical Section

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- ❑ Paper pages 178-179 (pdf pages 202-203)  
employee counts
    - 83 full-time employees in 2020
    - 96 full-time employees in 2008
    - 73 full-time employees in 2005
  
  - ❑ Paper pages 180-184 (pdf pages 204-208)  
miscellaneous service data
    - Traffic violations
    - Permits issued
    - Streets resurfaced, in miles
    - Street inventory
    - New housing starts per year
-

# Management Letter

## Prior year - Recommendation #1

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### ☐ Funds with deficit equity

#### ■ Countryside & Downtown TIF's

- ☐ Over time development in the TIF Districts should yield sufficient surpluses to eliminate negative equity position.

#### ■ Sunflower Special Service Areas

- ☐ Due to one-time expenditures and will be paid back with SSA property tax proceeds.
-

# Upcoming

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- ☐ 2020 Tax Levy discussion
    - Tax levy estimate approval
      - ☐ September 16 Administration Committee
      - ☐ October 27 City Council meeting
    - Public Hearing
      - ☐ November 10 City Council meeting
    - Discussion and potential vote
      - ☐ November 24 or December 8
-

# Upcoming

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- ☐ FY 22 Budget rollout
    - Oct-Nov 20 strategic planning discussions
    - Feb 21 budget finalized
    - Feb 21 City Council presentation
    - March 21 public hearing
    - Discussion and potential vote
      - ☐ March 23, 2021 City Council or
      - ☐ April 13, 2021 City Council or
      - ☐ April 27, 2021 City Council
-



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Consent Agenda #1

Tracking Number

### Agenda Item Summary Memo

**Title:** Minutes of the Regular City Council – October 13, 2020

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** Approval of Minutes

#### Council Action Previously Taken:

Date of Action: \_\_\_\_\_ Action Taken: \_\_\_\_\_

Item Number: \_\_\_\_\_

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Lisa Pickering Administration  
Name Department

#### Agenda Item Notes:

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**MINUTES OF THE REGULAR MEETING OF THE CITY COUNCIL**  
**OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS.**  
**HELD IN THE CITY COUNCIL CHAMBERS,**  
**800 GAME FARM ROAD ON**  
**TUESDAY, OCTOBER 13, 2020**

Mayor Purcell called the meeting to order at 7:01 p.m. and led the Council in the Pledge of Allegiance.

Mayor Purcell stated that he has determined that under the Governor’s orders the meeting can be held with electronic attendance for the safety of the council members and the public and to help prevent the spread of the coronavirus.

**ROLL CALL**

City Clerk Pickering called the roll.

Ward I	Koch	Present
	Transier	Present
Ward II	Milschewski	Present
	Plocher	Present
Ward III	Funkhouser	Present
	Frieders	Present
Ward IV	Tarulis	Present
	Peterson	Present (electronic attendance)

Staff in attendance at city hall: City Administrator Olson, City Clerk Pickering, Chief of Police Jensen, and Attorney Orr.

Staff in attendance electronically: Public Works Director Dhuse, Community Development Director Barksdale-Noble, Finance Director Fredrickson, Parks and Recreation Director Evans, Assistant City Administrator Willrett, and EEI Engineer Sanderson.

Clerk’s Note: Due to COVID-19, in accordance with Public Act 101-0640 and Gubernatorial Disaster Proclamation issued by Governor Pritzker pursuant to the powers vested in the Governor under the Illinois Emergency Management Act, the United City of Yorkville encouraged social distancing by allowing remote attendance to the City Council meeting.

Members of the public were able to attend this meeting in person while practicing social distancing as well as being able to access the meeting remotely via Zoom which allowed for video, audio and telephonic participation.

A meeting notice was posted on the city’s website on the agenda, minutes and packets webpage with instructions regarding remote meeting access and a link was included for the public to participate in the meeting remotely: <https://us02web.zoom.us/j/81567535281?pwd=MjZ2bTNRNGhWaFErNjlvckM5M1dsUT09>. The Zoom meeting ID was 815 6753 5281.

**QUORUM**

A quorum was established.

**AMENDMENTS TO THE AGENDA**

None.

**PRESENTATIONS**

None.

**PUBLIC HEARINGS**

None.

**CITIZEN COMMENTS ON AGENDA ITEMS**

None.

**CONSENT AGENDA**

1. Minutes of the Regular City Council – September 22, 2020
2. Bill Payments for Approval
  - \$ 819,150.42 (vendors)
  - \$ 607,221.12 (payroll period ending 9/18/20 and 10/2/20)
  - \$ 1,426,371.54 (total)



Mayor Purcell entertained a motion to approve the consent agenda. So moved by Alderman Milschewski; seconded by Alderman Koch.

Motion approved by a roll call vote. Ayes-8 Nays-0  
Koch-aye, Milschewski-aye, Funkhouser-aye, Tarulis-aye,  
Transier-aye, Plocher-aye, Frieders-aye, Peterson-aye

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**REPORTS**

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**MAYOR’S REPORT**

**National Night Out**

Mayor Purcell commented that the Police Department and Parks and Recreation Department did a tremendous job on the National Night Out event that was held on October 6<sup>th</sup>.

**Sewer Department Truck Repair  
(CC 2020-76)**

Mayor Purcell entertained a motion to approve the repair of a sewer department truck. So moved by Alderman Transier; seconded by Alderman Milschewski.

Mayor Purcell said the repair would cost approximately \$27,000.00 and is for a vehicle that was purchased five years ago.

Motion approved by a roll call vote. Ayes-8 Nays-0  
Milschewski-aye, Funkhouser-aye, Tarulis-aye, Transier-aye,  
Plocher-aye, Frieders-aye, Peterson-aye, Koch-aye

**PUBLIC WORKS COMMITTEE REPORT**

**ITEP Applications  
(PW 2020-52)**

**ITEP Project Selection**

- |                           |   |
|---------------------------|---|
| <b>Resolution 2020-69</b> | <b>Authorizing Application for the Illinois Transportation Enhancement Program and Execution of all Necessary Documents (Fox Road Shared-Used Path)</b>                 |
| <b>Resolution 2020-70</b> | <b>Authorizing Application for the Illinois Transportation Enhancement Program and Execution of all Necessary Documents (Vegetation Management – Route 34 Corridor)</b> |

Alderman Plocher made a motion to authorize staff to submit applications for ITEP grants for the following projects: Fox Road Multi-Use Path from IL-47 to Hoover Forest Preserve and U.S. Route 34 Corridor Vegetation Management; to approve a Resolution Authorizing Application for the Illinois Transportation Enhancement Program and Execution of all Necessary Documents (Fox Road Shared-Used Path); and to approve a Resolution Authorizing Application for the Illinois Transportation Enhancement Program and Execution of all Necessary Documents (Vegetation Management – Route 34 Corridor); seconded by Alderman Milschewski.

Discussion took place on the Fox Road shared-use path. It was mentioned that the proposed trail ends at the east side of the White Oak Subdivision where there is an existing sidewalk. It was also mentioned that there was currently a gap in the sidewalk section. It was asked if the project could be expanded so that the existing sidewalk could be replaced with a shared-use path that would be extend all the way to Route 47. Staff commented that they were still looking into the application process, so they were unsure at this time.

Discussion also took place on the Route 34 vegetation management. The plan is to put in low grow/no mow vegetation. It was asked if the low grow/no mow could be limited to the islands/medians only and if perennial flowers could also be used in the medians. It was also asked if bluegrass could be planted along the sidewalks/trails instead of the low grow/no mow. Director Dhuse said that staff had looked at putting in the low grow/no mow in the medians as well as the entire right-of-way. He said the low grow/no mow vegetation will grow to about 12 inches tall and then you cut it back to 4 inches tall. It will look like turf grass, but it will not have to be mowed as much as regular grass.

Motion approved by a roll call vote. Ayes-8 Nays-0  
Funkhouser-aye, Tarulis-aye, Transier-aye, Plocher-aye,  
Frieders-aye, Peterson-aye, Koch-aye, Milschewski-aye

**ECONOMIC DEVELOPMENT COMMITTEE REPORT**

**Limited Manufacturing Uses in Residential Districts  
(EDC 2020-42)**

Alderman Milschewski said that the Economic Development Committee wanted to discuss this item with the entire City Council in order to get input on this request and provide direction to staff. Director Noble explained that a request was received to amend the city code to allow a gun manufacturer to manufacture guns out of a residential home. This use is currently only allowed in manufacturing districts. This request would allow it as an outright permitted use as a home occupation or would allow it as a special use. The other option is to keep the code as it currently is with gun manufacturing being permitted in the manufacturing district only. She mentioned that due to the nature of a Type 7 Federal Firearms License – the federal license allows the license holder to not only manufacture guns, but also to sell guns as well.

Discussion took place that one alderman had received comments from residents after the EDC meeting, and that these residents were not in favor of this use being allowed in residential neighborhoods. Further discussion took place that if the manufacturing is allowed in a residential home, the business owner could also sell guns out of their house as a component of their business. It was asked if there was a way that the city could limit the amount that could be manufactured out of a residence. Attorney Orr said that it would be impractical for staff to monitor how much was being manufactured. Some of the council members indicated that they were not in favor of this type of use being allowed in a residential area and would prefer that this remain only in the manufacturing district.

After the discussion ended, Mayor Purcell stated that the code would be left as it currently is with this use being allowed in the manufacturing district only.

**PUBLIC SAFETY COMMITTEE REPORT**

No report.

**ADMINISTRATION COMMITTEE REPORT**

**Tax Levy Estimate  
(ADM 2020-56)**

Alderman Funkhouser made a motion to approve a tax levy estimate for 2020, to be used for the purposes of conducting a public hearing on the tax levy in the amount of \$4,295,704; seconded by Alderman Milschewski.

Mayor Purcell said that the city is looking to capture new construction only and not CPI. He said that the total dollar amount of new construction has not been finalized and will not be finalized until after the city council needs to approve the tax levy estimate for the public hearing. He said that last year the city lost out on \$13,000 in new construction due to this lag on getting the final numbers. He asked the council if they would like to increase the tax levy estimate by \$50,000 to ensure that the city has the ability to capture all of the new construction value and when the city receives the final number on the new construction, that is the amount that the city will capture. The tax levy estimate simply sets the ceiling on what the city can ask for and the city has the ability to lower the amount at a later point.

Discussion took place on this request. Administrator Olson confirmed there was enough time for this item to be brought back to the next meeting so that the council would have time to consider this.

Alderman Funkhouser made a motion to table this to the October 27, 2020 City Council meeting; seconded by Alderman Milschewski.

Motion approved by a roll call vote. Ayes-8 Nays-0  
Transier-aye, Plocher-aye, Frieders-aye, Peterson-aye,  
Koch-aye, Milschewski-aye, Funkhouser-aye, Tarulis-aye

**PARK BOARD**

No report.

**PLANNING AND ZONING COMMISSION**

No report.

**CITY COUNCIL REPORT**

No report.

**CITY CLERK'S REPORT**

No report.

**COMMUNITY & LIAISON REPORT**

No report.

**STAFF REPORT**

No report.

**MAYOR’S REPORT (cont’d)**

**FY 21 Budget Update**  
(CC 2020-77)

Mayor Purcell reported that July sales tax is up five percent from last year. Administrator Olson noted that staff had a correction from last month’s sales tax report. He said that last month staff thought the regular sales tax was up approximately five percent and that the non-home rule sales tax was flat; however, the non-home rule sales tax was actually up eleven percent year-over-year.

**Collective Bargaining Agreement between the  
Yorkville Sergeants and the City**  
(CC 2020-78)

Mayor Purcell entertained a motion to approve a collective bargaining agreement between the Yorkville Sergeants and the City. So moved by Alderman Funkhouser; seconded by Alderman Koch.

Motion approved by a roll call vote. Ayes-8 Nays-0  
Plocher-aye, Frieders-aye, Peterson-aye, Koch-aye,  
Milschewski-aye, Funkhouser-aye, Tarulis-aye, Transier-aye

**ADDITIONAL BUSINESS**

None.

**CITIZEN COMMENTS**

None.

**EXECUTIVE SESSION**

Mayor Purcell entertained a motion to go into executive session for the following:

- For litigation, when an action against, affecting, or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent.
- For the purchase or lease of real property for the use of the public body.

So moved by Alderman Milschewski; seconded by Alderman Funkhouser.

Motion approved by a roll call vote. Ayes-7 Nays-1  
Koch-aye, Milschewski-aye, Funkhouser-aye, Tarulis-aye,  
Transier-aye, Plocher-nay, Frieders-aye, Peterson-aye

Mayor Purcell announced that no action would be taken after the executive session.

The City Council entered executive session at 7:55 p.m.

The City Council returned to regular session at 8:41 p.m.

**ADJOURNMENT**

Mayor Purcell entertained a motion to adjourn the City Council meeting. So moved by Alderman Koch; seconded by Alderman Peterson.

Motion unanimously approved by a viva voce vote.

Meeting adjourned at 8:42 p.m.

Minutes submitted by:

Lisa Pickering,  
City Clerk, City of Yorkville, Illinois



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Consent Agenda #2

Tracking Number

### Agenda Item Summary Memo

**Title:** Bills for Payment

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** \_\_\_\_\_  
\_\_\_\_\_

### Council Action Previously Taken:

Date of Action: \_\_\_\_\_ Action Taken: \_\_\_\_\_

Item Number: \_\_\_\_\_

**Type of Vote Required:** Majority

**Council Action Requested:** Approval  
\_\_\_\_\_

**Submitted by:** Amy Simmons Finance  
Name Department

### Agenda Item Notes:

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DATE: 10/19/20  
TIME: 12:28:20  
ID: AP225000.WOW

UNITED CITY OF YORKVILLE  
MANUAL CHECK REGISTER

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
131177	KCR	KENDALL COUNTY RECORDER'S			10/13/20		
	35991	10/13/20	01	ORDINANCE GRANTING A SIGN		90-159-00-00-0011	67.00
			02	VARIANCE FOR HILLSIDE		** COMMENT **	
			03	REHABILITATION CENTER		** COMMENT **	
			04	FILED 2 NEW UTILITY LIENS		51-510-54-00-5448	134.00
			05	PLAT OF EASEMENT FOR RAINTREE		90-152-00-00-0011	101.00
			06	VILLAGE UNIT 1 LOT 4		** COMMENT **	
						INVOICE TOTAL:	302.00 *
						CHECK TOTAL:	302.00
						TOTAL AMOUNT PAID:	302.00

- 01-110 ADMINISTRATION  
01-120 FINANCE  
01-210 POLICE  
01-220 COMMUNITY DEVELOPMENT  
01-410 STREET OPERATIONS  
01-540 HEALTH & SANITATION  
01-640 ADMINISTRATIVE SERVICES

11-111 FOX HILL SSA  
12-112 SUNFLOWER ESTATES  
15-155 MOTOR FUEL TAX(MFT)  
23-216 MUNICIPAL BUILDING  
23-230 CITY-WIDE CAPITAL  
25-205 POLICE CAPITAL  
25-215 PUBLIC WORKS CAPITAL

25-225 PARKS & REC CAPITAL  
42-420 DEBT SERVICE  
51-510 WATER OPERATIONS  
52-520 SEWER OPERATIONS  
72-720 LAND CASH  
79-790 PARKS DEPARTMENT  
79-795 RECREATION DEPARTMENT

82-820 LIBRARY OPERATIONS  
84-840 LIBRARY CAPITAL  
87-870 COUNTRYSIDE TIF  
88-880 DOWNTOWN TIF  
89-890 DOWNTOWN TIF II  
90-XXX DEVELOPER ESCROW  
95-XXX ESCROW DEPOSIT

DATE: 10/19/20  
TIME: 09:24:10  
ID: AP225000.WOW

UNITED CITY OF YORKVILLE  
MANUAL CHECK REGISTER

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
900095	FNBO	FIRST NATIONAL BANK OMAHA			10/25/20		
	102520-A.SIMMONS	09/30/20	01	KENDALL PRINTING-AP & PAYROLL		01-120-56-00-5610	248.90
			02	ENVELOPES		** COMMENT **	
			03	COMCAST-SEPT 2020 INTERNET &		82-820-54-00-5440	421.02
			04	VOICE		** COMMENT **	
			05	VERIZON-SEPT 2020 HOT SPOT		79-790-54-00-5440	36.01
			06	VERIZON-SEPT 2020 IN CAR UNITS		01-210-54-00-5440	756.25
			07	VERIZON-SEPT 2020 CELL PHONES		01-210-54-00-5440	169.48
			08	VERIZON-SEPT 2020 CELL PHONES		01-210-54-00-5440	805.03
			09	VERIZON-SEPT 2020 CELL PHONES		79-795-54-00-5440	84.74
			10	VERIZON-SEPT 2020 CELL PHONES		51-510-54-00-5440	166.73
			11	VERIZON-SEPT 2020 CELL PHONES		52-520-54-00-5440	36.01
				INVOICE TOTAL:			2,724.17 *
	102520-B. WEBER	09/30/20	01	AMAZON-SHIRTS-WEBER		01-410-56-00-5600	117.23
				INVOICE TOTAL:			117.23 *
	102520-B.OLSEM	09/30/20	01	WAREHOUSE DIRECT-MARKERS,		01-110-56-00-5610	284.81
			02	PENS, RULERS, PAPER TOWELS,		** COMMENT **	
			03	TOILET TISSUE, ADDRESS LABELS,		** COMMENT **	
			04	FILES, FOLDERS, BINDER CLIPS,		** COMMENT **	
			05	PAPER CLIPS		** COMMENT **	
				INVOICE TOTAL:			284.81 *
	102520-B.OLSON	09/30/20	01	ICMA-MEMBERSHIP RENEWAL		01-110-54-00-5460	1,398.00
			02	ILCMA-MEMBERSHIP RENEWAL		01-110-54-00-5460	421.25
			03	ZOOM-SEPT 2020 LICENSING FEES		01-110-54-00-5462	247.22
				INVOICE TOTAL:			2,066.47 *
	102520-B.PFIZENMAIER	09/30/20	01	AMAZON-CARGO PANTS		01-210-56-00-5600	44.99
			02	AMERICAN TIRE#4039-OIL CHANGE		01-210-54-00-5495	48.15
			03	AMERICAN TIRE#4038-OIL CHANGE		01-210-54-00-5495	48.20
			04	AMERICAN TIRE#4017-COOLANT		01-210-54-00-5495	182.96
			05	RESERVOIR REPLACED		** COMMENT **	
			06	AMERICAN TIRE#4063-COOLING		01-210-54-00-5495	464.45
			07	FAN ASSEMBLY REPLACED		** COMMENT **	
			08	AMERICAN TIRE#4062-FRONT		01-210-54-00-5495	503.53
			09	BRAKE PADS AND ROTORS REPLACED		** COMMENT **	
			10	AMERICAN TIRE#3978-FRONT		01-210-54-00-5495	736.08
			11	BRAKE PADS AND ROTORS REPLACED		** COMMENT **	
			12	AMERICAN TIRE#4093-NEW		01-210-54-00-5495	238.31
			13	BATTERY AND BATTERY TERMINAL		** COMMENT **	
			14	AMERICAN TIRE#4080-AC AIR		01-210-54-00-5495	937.44
			15	COMPRESSOR KIT REPLACED		** COMMENT **	
			16	AMAZON-TACTICAL PANTS		01-210-56-00-5600	44.99
			17	TARGET-BINDERS		01-210-56-00-5610	59.29

DATE: 10/19/20  
TIME: 09:24:10  
ID: AP225000.WOW

UNITED CITY OF YORKVILLE  
MANUAL CHECK REGISTER

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
900095	FNBO	FIRST NATIONAL BANK OMAHA			10/25/20		
	102520-B.PFIZENMAIER	09/30/20	18	WRIST BAND.COM-DEBOSSSED WRIST		01-210-56-00-5650	166.00
			19	BANDS		** COMMENT **	
			20	MOTIVATORS PROMO		01-210-56-00-5650	455.49
			21	PRODUCTS-STADIUM CUPS		** COMMENT **	
			22	UA.COM-5 SHIRTS-BEHR		01-210-56-00-5600	152.97
				INVOICE TOTAL:			4,082.85 *
	102520-C.PARKER	09/30/20	01	AMAZON-DISINFECTANT CLEANER		79-795-56-00-5620	3,950.00
			02	AMAZON-DISINFECTANT SPRAY		79-795-56-00-5620	17,183.84
			03	PENN CARE-GLOVES		01-220-56-00-5620	405.00
			04	PENN CARE-GLOVES		79-790-56-00-5620	1,080.00
			05	PENN CARE-GLOVES		79-795-56-00-5620	1,215.00
			06	PENN CARE-GLOVES		01-110-56-00-5610	254.45
			07	PENN CARE-GLOVES		01-120-56-00-5610	254.45
			08	PENN CARE-GLOVES		01-220-56-00-5620	1,005.60
			09	PENN CARE-GLOVES		01-110-56-00-5610	135.00
			10	PENN CARE-GLOVES		01-120-56-00-5610	135.00
			11	PENN CARE-GLOVES		79-795-56-00-5620	135.00
			12	PENN CARE-GLOVES		79-795-56-00-5620	814.25
				INVOICE TOTAL:			26,567.59 *
	102520-D. BROWN	09/30/20	01	RJ KECK-SWING CHECK VALVE,		51-510-56-00-5638	167.81
			02	PVC UNION, COUPLING, HOSE		** COMMENT **	
				INVOICE TOTAL:			167.81 *
	102520-D. HENNE	09/30/20	01	RUAL KING-MULCH		01-410-56-00-5620	194.85
				INVOICE TOTAL:			194.85 *
	102520-E. DHUSE	09/30/20	01	NAPA # 264445-BULB		01-410-56-00-5628	10.58
			02	NAPA # 264880-FILTERS		01-410-56-00-5628	57.41
			03	NAPA # 264892-FUEL TANK STRAP		51-510-56-00-5628	104.99
			04	NAPA # 265306-OIL FILTER, OIL		01-410-56-00-5628	11.37
			05	AMERICAN TIRE #4120-BRAKE		01-410-54-00-5490	2,679.33
			06	REPAIR		** COMMENT **	
			07	NAPA # 265700-BATTERY		01-410-56-00-5628	125.00
				INVOICE TOTAL:			2,988.68 *
	102520-E. WILLRETT	09/30/20	01	ELEMENT FOUR-SEPT 2020		01-640-54-00-5450	486.18
			02	OFFSITE BACKUPS		** COMMENT **	
			03	AMAZON-DUAL MONITOR STAND		01-110-56-00-5610	54.89
			04	CDW-G-CISCO DIRECT		01-640-54-00-5450	1,759.20
			05	US POSTAL-PRIORITY SHIPPING		01-110-54-00-5452	20.74
				INVOICE TOTAL:			2,321.01 *
	102520-E.TOPPER	09/30/20	01	AMAZON-PAPER BAGS		82-820-56-00-5610	4.28

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900095	FNBO	FIRST NATIONAL BANK OMAHA			10/25/20		
	102520-E.TOPPER	09/30/20	02	AMAZON-WINDEX		82-820-56-00-5621	41.58
			03	AMAZON-FILE FOLDERS		82-820-56-00-5610	56.40
			04	AMAZON-FACE MASKS, MARKERS,		82-820-56-00-5610	384.04
			05	TAPE		** COMMENT **	
			06	AMAZON PRIME MONTHLY FEE		82-820-54-00-5460	12.99
			07	AMAZON-PIPE CLEANERS, INK		82-820-56-00-5610	84.77
			08	CARTRIDGES		** COMMENT **	
			09	CONSTANT CONTACT-ANNUAL		82-000-24-00-2480	588.00
			10	SUBSCRIPTION RENEWAL		** COMMENT **	
			11	AMAZON-WINDEX		82-820-56-00-5621	7.11
			12	AMAZON-REPORT COVERS, BINDERS		82-820-56-00-5610	57.02
				INVOICE TOTAL:			1,236.19 *
	102520-J. BAUER	09/30/20	01	GERBER-BACK WINDOW REPLACEMENT		51-510-54-00-5490	413.00
			02	FARM & FLEET-WORK BOOTS-BAUER		51-510-56-00-5600	195.99
			03	FARM & FLEET-SWEATSHIRTS-BAUER		51-510-56-00-5600	36.47
				INVOICE TOTAL:			645.46 *
	102520-J. ENGBERG	09/30/20	01	ADOBE-CREATIVE CLOUD MONTHLY		01-220-54-00-5462	52.99
			02	FEE		** COMMENT **	
				INVOICE TOTAL:			52.99 *
	102520-J. JACKSON	09/30/20	01	IL505-CDL LICENSE-JACKSON		52-520-54-00-5462	51.13
				INVOICE TOTAL:			51.13 *
	102520-J.DYON	09/30/20	01	SAMS CLUB-INK CARTRIDGES,		01-120-56-00-5610	30.55
			02	WIRELESS KEY BOARD		** COMMENT **	
			03	SAMS CLUB-INK CARTRIDGES,		51-510-56-00-5620	46.10
			04	WIRELESS KEY BOARD		** COMMENT **	
			05	SAMS CLUB-INK CARTRIDGES,		52-520-56-00-5610	13.31
			06	WIRELESS KEY BOARD		** COMMENT **	
				INVOICE TOTAL:			89.96 *
	102520-J.GALAUNER	09/30/20	01	AMAZON-REFEREE JERSEYS		79-795-56-00-5606	37.98
			02	SPIRIT-HALLOWEEN DECOR		79-795-56-00-5606	403.83
			03	GOOD WILL-SCARECROW WALK		79-795-56-00-5606	15.97
			04	MATERIALS		** COMMENT **	
			05	AMAZON-CAPTAIN MARVEL COSTUME		79-795-56-00-5606	33.12
			06	TARGET-SCARECROW WALK		79-795-56-00-5606	55.16
			07	MATERIALS		** COMMENT **	
			08	RURAL KING-SCARECROW WALK		79-795-56-00-5606	20.97
			09	MATERIALS		** COMMENT **	
				INVOICE TOTAL:			567.03 *
	102520-K. BARKSDALE-	09/30/20	01	KONE-ELEVATOR MAINTENANCE		23-216-54-00-5446	160.50



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900095	FNBO	FIRST NATIONAL BANK OMAHA			10/25/20		
	102520-K. BARKSDALE-	09/30/20	02	WAREHOUSE-FILE FOLDERS		01-220-56-00-5610	105.52
			03	APA-VIRTUAL CONFERENCE		01-220-54-00-5412	127.38
			04	REGISTRATION-BARKSDALE		** COMMENT **	
				INVOICE TOTAL:			393.40 *
	102520-K. GREGORY	09/30/20	01	MINER # 100779-OCT 2020		01-410-54-00-5462	366.85
			02	MANAGED SERVICES RADIO		** COMMENT **	
			03	MINER # 100779-OCT 2020		51-510-54-00-5462	430.65
			04	MINER # 100779-OCT 2020		52-520-54-00-5462	287.10
			05	MINER # 100779-OCT 2020		79-790-54-00-5462	510.40
			06	ARAMARK # 1592361034-MATS		52-520-54-00-5485	56.68
			07	ARAMARK #1592377563-MATS		51-510-54-00-5485	56.68
			08	ARAMARK # 610000002172-MATS		01-410-54-00-5485	57.01
			09	GROUND EFFECTS # 443433-GRASS		01-410-56-00-5620	145.78
			10	WAREHOUSE-CALCULATOR		01-110-56-00-5610	58.00
			11	ARNESON # 298753-AUG 2020		01-410-56-00-5695	90.55
			12	DISEL		** COMMENT **	
			13	ARNESON # 298753-AUG 2020		51-510-56-00-5695	90.55
			14	ARNESON # 298753-AUG 2020		52-520-56-00-5695	90.54
			15	ARNESON # 298781-AUG 2020 GAS		01-410-56-00-5695	156.90
			16	ARNESON # 298781-AUG 2020 GAS		51-510-56-00-5695	156.90
			17	ARNESON # 298781-AUG 2020 GAS		52-520-56-00-5695	156.91
			18	ARNESON # 298782-AUG 2020 GAS		79-790-56-00-5695	252.43
			19	SMITHEREEN # 2285424-SEPT		23-216-54-00-5446	88.00
			20	2020 PEST CONTROL		** COMMENT **	
			21	ARNESON # 298128-AUG 2020 GAS		01-410-56-00-5695	120.55
			22	ARNESON # 298128-AUG 2020 GAS		51-510-56-00-5695	120.55
			23	ARNESON # 298128-AUG 2020 GAS		52-520-56-00-5695	120.54
			24	ARNESON # 298114-AUG 2020 GAS		01-410-56-00-5695	236.86
			25	ARNESON # 298114-AUG 2020 GAS		51-510-56-00-5695	236.86
			26	ARNESON # 298114-AUG 2020 GAS		52-520-56-00-5695	236.85
			27	QUADIENT-POSTAGE MACHINE		01-120-56-00-5610	31.99
			28	LABELS		** COMMENT **	
				INVOICE TOTAL:			4,156.13 *
	102520-L.PICKERING	09/30/20	01	SHAW-BOARD OF F&P RULES		01-110-54-00-5426	56.42
			02	TRIBUNE-PUBLIC HEARING FOR		01-110-54-00-5462	240.72
			03	REUBUILD ILLINOIS REGIONAL		** COMMENT **	
			04	ECONOMIC DEVELOPMENT GRANT		** COMMENT **	
			05	PROGRAM-ELDAMAIN ROAD		** COMMENT **	
			06	INFRASTRUCTURE		** COMMENT **	
			07	TRIBUNE-PUBLIC HEARING FOR		90-159-00-00-0011	361.87
			08	PZC 2020-08-HILLSIDE SIGN		** COMMENT **	
			09	VARIANCE		** COMMENT **	
			10	WAREHOUSE-NOTEPADS,		01-110-56-00-5610	41.86

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900095	FNBO	FIRST NATIONAL BANK OMAHA			10/25/20		
	102520-L.PICKERING	09/30/20	11	ENVELOPES		** COMMENT ** INVOICE TOTAL:	700.87 *
	102520-M. SENG	09/30/20	01	FLATSOS-TIRE REPLACED	01-410-56-00-5628		92.57
			02	SHERWIN WILLIAMS-PAINT	01-410-56-00-5640		846.24
					INVOICE TOTAL:		938.81 *
	102520-M.CARYLE	09/30/20	01	OREILLY#5613-2018773-MIRROR	01-210-54-00-5495		3.99
			02	MOUNT	** COMMENT ** INVOICE TOTAL:		3.99 *
	102520-N. DECKER	09/30/20	01	COMCAST-8/15 - 9/14 KENCOM	01-640-54-00-5449		1,173.85
			02	INTERNET	** COMMENT **		
			03	WAREHOUSE-FOAM REST, MARKERS	01-210-56-00-5610		24.52
			04	WAREHOUSE-CD/DVD SLEEVES	01-210-56-00-5610		74.28
			05	KATYDIDIT-FLORAL ARRANGEMENT	01-210-56-00-5650		50.00
			06	FOR PLANO PD	** COMMENT **		
			07	WAREHOUSE-DVD, CD, BINDER	01-210-56-00-5610		126.66
			08	CLIPS	** COMMENT **		
			09	SHAW MEDIA-EMPLOYMENT AD	01-210-54-00-5411		877.52
			10	SHRED IT-AUG 2020 ON SITE	01-210-54-00-5462		180.84
			11	SHREDDING	** COMMENT **		
			12	IMAGE SUPPLY-TAPE FOR LABELER	01-210-56-00-5610		103.00
			13	AT&T-8/25 - 9/24 SERVICE	01-210-54-00-5440		386.25
			14	COMCAST-SEP. 2020 CABLE	01-210-54-00-5440		4.21
			15	AMAZON-CD/DVD DUPLICATOR	01-210-56-00-5610		244.99
			16	WAREHOUSE-FLASH DRIVE,	01-210-56-00-5610		106.55
			17	SCISSORS, TAPE DISPENSERS,	** COMMENT **		
			18	STAPLER, TISSUE, SHEET	** COMMENT **		
			19	PROTECTORS	** COMMENT **		
			20	ACCURINT-AUG 2020 SEARCHES	01-210-54-00-5462		150.00
			21	IMAGE SUPPLY-EPSON TAPE	01-210-56-00-5610		101.75
					INVOICE TOTAL:		3,604.42 *
	102520-P. RATOS	09/30/20	01	GROOT-CLEANUP ON SUTTON	01-220-54-00-5462		125.00
			02	STREET TRASH FROM CITY STREET	** COMMENT **		
			03	PARKWAY-372 & 378 SUTTON	** COMMENT **		
			04	STREET	** COMMENT **		
			05	MENARDS-LEVEL, BATTERIES	01-220-56-00-5610		74.17
			06	ICC STORE-CERTIFICATE RENEWAL	01-220-54-00-5460		275.00
			07	BFCA-BUILDING CODE	01-220-54-00-5412		350.00
			08	SEMINAR-RATOS	** COMMENT **		
			09	VISTA PRINT-LARGE DOOR HANGERS	01-220-56-00-5620		141.68
					INVOICE TOTAL:		965.85 *
	102520-P. SCODRO	09/30/20	01	CARHARTT-SOCKS-SCODRO	51-510-56-00-5600		28.66
					INVOICE TOTAL:		28.66 *

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900095	FNBO	FIRST NATIONAL BANK OMAHA			10/25/20		
	102520-P.MCMAHON	09/30/20	01	GOOGLE-NOT AWARE SUBSCRIPTION		01-210-56-00-5620	12.00
						INVOICE TOTAL:	12.00 *
	102520-R.CONARD	09/30/20	01	DMV-CDL-CONARD		51-510-54-00-5462	16.00
						INVOICE TOTAL:	16.00 *
	102520-R.FREDRICKSON	09/30/20	01	IGFOA-2020 ANNUAL CONFERENCE		01-120-54-00-5412	165.00
			02	REGISTRATION-FREDRICKSON		** COMMENT **	
			03	COMCAST-8/12-9/11 CABLE AT		01-110-54-00-5440	21.06
			04	800 GAME FARM RD		** COMMENT **	
			05	COMCAST-8/11-9/12 INTERNET		51-510-54-00-5440	108.35
			06	AT 610 TOWER PLANT		** COMMENT **	
			07	COMCAST-8/15-9/14 INTERNET &		79-795-54-00-5440	141.93
			08	CABLE AT 102 E VAN EMMON		** COMMENT **	
			09	NEWTEK-7/11-8/11 WEB UPKEEP		01-640-54-00-5450	16.59
			10	COMCAST-8/24-9/23 INTERNET AT		79-790-54-00-5440	84.77
			11	201 W HYDRAULIC		** COMMENT **	
			12	COMCAST-8/24-9/23 INTERNET AT		79-795-54-00-5440	63.58
			13	201 W HYDRAULIC		** COMMENT **	
			14	COMCAST-8/24-9/23 INTERNET AT		01-110-54-00-5440	47.76
			15	800 GAME FARM RD		** COMMENT **	
			16	COMCAST - 8/24-9/23 INTERNET		01-220-54-00-5440	40.94
			17	AT 800 GAME FARM RD		** COMMENT **	
			18	COMCAST - 8/24-9/23 INTERNET		01-120-54-00-5440	27.29
			19	AT 800 GAME FARM RD		** COMMENT **	
			20	COMCAST - 8/24-9/23 INTERNET		01-210-54-00-5440	177.40
			21	AT 800 GAME FARM RD		** COMMENT **	
			22	COMCAST - 8/29-9/28 INTERNET,		79-790-54-00-5440	206.97
			23	PHONE & CABLE AT 185 WOLF ST		** COMMENT **	
			24	COMCAST - 8/30-9/29 INTERNET		52-520-54-00-5440	39.48
			25	AT 610 TOWER		** COMMENT **	
			26	COMCAST - 8/30-9/29 INTERNET		51-510-54-00-5440	118.43
			27	AT 610 TOWER		** COMMENT **	
			28	COMCAST - 8/30-9/29 INTERNET		01-410-54-00-5440	78.95
			29	AT 610 TOWER		** COMMENT **	
						INVOICE TOTAL:	1,338.50 *
	102520-R.HARMON	09/30/20	01	AMAZON-PLASTIC CUPS, WELCOME		79-795-56-00-5606	78.51
			02	BANNER, GLUE STICKS, WALL		** COMMENT **	
			03	DECALS, PENCILS		** COMMENT **	
			04	AMAZON-FRIDGE CLIPS, KINDLE		79-795-56-00-5606	67.61
			05	TABLET CASES		** COMMENT **	
			06	AMAZON-FOGGER		79-795-56-00-5610	37.61
			07	AMAZON-STOOL, FOOD COLORING,		79-795-56-00-5606	194.84
			08	GAMES, CLIPS, STORAGE		** COMMENT **	

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	102520-R.HARMON	09/30/20	09	ORGANIZER CART		** COMMENT **	
			10	PURE FUN-JUICE		79-795-56-00-5606	87.10
			11	AMAZON-TABLET CASES		79-795-56-00-5606	31.28
			12	AMAZON-REFUND FOR ITEMS NOT		79-795-56-00-5606	-39.92
			13	SHIPPED		** COMMENT **	
			14	WALMART-40 BINDER POUCHES,		79-795-56-00-5606	40.76
			15	GLUE, MARKERS		** COMMENT **	
			16	TARGET-KLEENEX, BANNERS		79-795-56-00-5606	25.93
			17	MICHAELS-PRESCHOOL CRAFT ITEMS		79-795-56-00-5606	9.73
			18	AMAZON-BOOK HOLDER, BOOKS,		79-795-56-00-5606	77.42
			19	ERASERS, COOKIES, CONTAINERS		** COMMENT **	
			20	PRESCHOOL TEACHER 101		79-795-56-00-5606	228.00
			21	COMMUNITY-MEMBERSHIP FEE		** COMMENT **	
			22	AMAZON-PICTURE CLIPS, KINDLE		79-795-56-00-5606	73.91
			23	CASES, DROPPERS, BOOKS		** COMMENT **	
			24	AMAZON-BINDERS		79-795-56-00-5606	43.90
			25	AMAZON-SWIFFER WET JET		79-795-56-00-5610	30.83
			26	DISCOUNT SCHOOL-TEMPORARY		79-795-56-00-5606	4,840.13
			27	WALLS FOR SOCIAL DISTANCING		** COMMENT **	
			28	GUIDELINES		** COMMENT **	
			29	DISCOUNT SCHOOL-PAPER		79-795-56-00-5606	32.25
			30	AMAZON-ALCOHOL PREP PADS		79-795-56-00-5610	12.99
			31	AMAZON-MAGAZINE FILE HOLDER		79-795-56-00-5606	14.95
			33	TEACHERS-PRESCHOOL PROGRAMING		79-795-56-00-5606	72.02
			34	TOOLS		** COMMENT **	
			35	TEACHING STATION-LETTER		79-795-56-00-5606	67.95
			36	WORKBOOKS		** COMMENT **	
			37	FUN EXPRESS-OCT & NOV 2020		79-795-56-00-5606	251.02
			38	PRESCHOOL SUPPLIES FOR HOLIDAY		** COMMENT **	
			39	PROJECTS		** COMMENT **	
			40	AMAZON-SNACK CUPS, HALLOWEEN		79-795-56-00-5606	136.18
			41	EYEBALLS, FISHING LURES,		** COMMENT **	
			42	MAGAZINE FILES, PAPER PUNCHES		** COMMENT **	
				INVOICE TOTAL:			6,415.00 *
	102520-R.HORNER	09/30/20	01	CONSOLIDATED EQUIPMENT		79-790-56-00-5630	880.00
			02	GROUP-AUGER BIT		** COMMENT **	
				INVOICE TOTAL:			880.00 *
	102520-S.AUGUSTINE	09/30/20	01	TARGET-HDMI ADAPTER		84-840-56-00-5635	49.99
				INVOICE TOTAL:			49.99 *
	102520-S.IWANSKI	09/30/20	01	YORKVILLE POST-BOOK POSTAGE		82-820-54-00-5452	19.85
				INVOICE TOTAL:			19.85 *
	102520-S.REDMON	09/30/20	01	WALMART-WHISTLES		79-795-56-00-5606	78.52

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	102520-S.REDMON	09/30/20	02	TARGET-CHILD GATES		79-795-56-00-5606	129.98
			03	WALMART-DISINFECTING WIPES		79-795-56-00-5606	25.62
			04	AMAZON-3 AIR PURIFIERS		79-795-56-00-5606	749.98
			05	PLUG & PAY-AUG 2020 CC FEES		79-795-54-00-5462	30.00
			06	AT&T-8/24-9/23 TOWN SQUARE		79-795-54-00-5440	78.53
			07	PARK SIGN INTERNET		** COMMENT **	
			08	JOT FORM-9/7-10/6 FEE		79-795-56-00-5606	29.00
			09	AMAZON-HDMI CABLE, ADAPTER		79-795-56-00-5606	26.48
			10	YORK POST-POSTAGE		79-795-54-00-5452	12.85
			11	RUNCO-ENVELOPES, PAPER CLIPS		79-795-56-00-5610	53.27
			12	MENARDS-50 FLAGS		79-795-56-00-5606	300.90
			13	CHICAGO WATER &		23-216-54-00-5446	2,100.00
			14	RESTORATION-BIOHAZARD SERVICES		** COMMENT **	
			15	FOR 102 E VAN EMMON		** COMMENT **	
			16	CHICAGO WATER &		23-216-54-00-5446	705.00
			17	RESTORATION-BIOHAZARD SERVICES		** COMMENT **	
			18	FOR 201 W HYDRAULIC		** COMMENT **	
			19	AMAZON-SCREEN KITS		79-795-56-00-5640	207.05
			20	QUADIENT-10/5-1/4 POSTAGE		79-795-54-00-5485	60.36
			21	MACHINE LEASE		** COMMENT **	
			22	ARNESON#297296-AUG 2020 GAS		79-790-56-00-5695	307.47
			23	ARNESON#288489-APR 2020 DIESEL		79-790-56-00-5695	153.80
			24	ARNESON#288485-APR 2020 GAS		79-790-56-00-5695	351.88
			25	ARNESON#287142-APR 2020 DIESEL		79-790-56-00-5695	61.95
			26	NATIONAL ENTERTAINMENT		79-795-56-00-5606	250.00
			27	TECH-TOY FILLED EGGS		** COMMENT **	
			28	AMAZON-BAG IN BOX DISPENSER		79-795-56-00-5640	52.14
			29	KENDALL COUNTY HEALTHH		79-795-56-00-5606	31.00
			30	DEPT-TEMPORARY FOOD EVENT		** COMMENT **	
			31	PERMIT FEE		** COMMENT **	
			32	RUNCO-TOILET TISSUE, SOAP		79-795-56-00-5640	43.98
			33	NRPA-MEMBERSHIP RENEWAL		79-795-54-00-5460	675.00
			34	AMAZON-POPCORN		79-795-56-00-5606	39.99
			35	RUNCO-SOAP		79-795-56-00-5640	72.99
			36	AMAZON-HDMI ADAPTER REFUND		79-795-56-00-5606	-13.99
			37	SMITHEREEN-AUG & SEPT 2020		79-795-54-00-5495	155.00
			38	PEST CONTROL		** COMMENT **	
			39	FIRST PLACE-TAMPER RENTAL		79-790-54-00-5485	98.04
			40	FIRST PLACE-TRENCHER RENTAL		79-790-54-00-5485	216.60
			41	ARNESON#298129-SEPT 2020 GAS		79-795-56-00-5695	307.69
			42	ARNESON#298098-SEPT 2020 DSL		79-795-56-00-5695	88.74
			43	NARVICK-4,000 PSI		72-720-60-00-6047	487.00
			44	ARAMARK#610000015428-MATS		79-790-56-00-5620	18.21
			45	ARAMARK#61000008646-MATS		79-790-56-00-5620	18.21
			46	ARAMARK#610000002170-MATS		79-790-56-00-5620	18.35

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UNITED CITY OF YORKVILLE  
MANUAL CHECK REGISTER

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
900095	FNBO	FIRST NATIONAL BANK OMAHA			10/25/20		
	102520-S.REDMON	09/30/20	47	ARAMARK#610000004970-MATS		79-790-56-00-5620	18.21
			48	ARAMARK#610000012167-MATS		79-790-56-00-5620	18.21
						INVOICE TOTAL:	8,058.01 *
	102520-S.REMUS	09/30/20	01	PRO WASTE-2 HAND SANITIZER		79-795-56-00-5620	700.00
			02	STANDS		** COMMENT **	
			03	SWANK-NATIONAL NIGHT OUT		79-795-56-00-5606	465.00
			04	MOVIE LICENSE		** COMMENT **	
						INVOICE TOTAL:	1,165.00 *
	102520-S.SLEEZER	09/30/20	01	GROUND EFFECTS-MULCH		79-790-56-00-5640	146.25
			02	AEC SUPPLY-DOT PRE-ROLL,		25-225-60-00-6020	617.50
			03	ECONOMY SILT CURTAIN		** COMMENT **	
			04	GROUND EFFECTS-PLAYMAT		72-720-60-00-6047	2,928.00
			05	WINDING CREEK-8 TREES		79-790-56-00-5640	1,300.00
			06	GROUND EFFECTS-GRASS SEED		79-790-56-00-5640	326.04
						INVOICE TOTAL:	5,317.79 *
	102520-T. SOELKE	09/30/20	01	AMAZON-LABEL TAPE		52-520-56-00-5610	17.98
			02	OREILLY-OIL FILTER		52-520-56-00-5628	6.79
						INVOICE TOTAL:	24.77 *
	102520-T.HOULE	09/30/20	01	AMAZON-WORK BOOTS-HOULE		79-790-56-00-5600	147.20
			02	AMAZON-JEANS-HOULE		79-790-56-00-5600	79.96
						INVOICE TOTAL:	227.16 *
	102520-T.NELSON	09/30/20	01	PIT STOP-JULY 2020 MISC.		79-795-56-00-5620	7,028.19
			02	PORT-O-LET UPKEEP		** COMMENT **	
			03	BSN-SOCCER SHIRTS & JERSEYS		79-795-56-00-5606	3,820.75
			04	AMAZON-SUPERHERO STICKERS		79-795-56-00-5606	14.48
						INVOICE TOTAL:	10,863.42 *
						CHECK TOTAL:	89,337.85
						TOTAL AMOUNT PAID:	89,337.85

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CHECK REGISTER

INVOICES DUE ON/BEFORE 10/27/2020

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533534	AIRGAS	AIRGAS USA, LLC					
	9974504757	10/01/20	01	CYLINDER LEASE RENEWAL FOR	01-410-54-00-5485		104.14
			02	11/1/20-10/31/21	** COMMENT **		
					INVOICE TOTAL:		104.14 *
					CHECK TOTAL:		104.14
533535	ALLSTAR	ALL STAR SPORTS INSTRUCTION					
	206009	10/06/20	01	FALL 1 SPORTS INSTRUCTION	79-795-54-00-5462		530.00
					INVOICE TOTAL:		530.00 *
					CHECK TOTAL:		530.00
533536	AMALGAMA	AMALGAMATED BANK OF CHICAGO					
	1856149006-100120	10/01/20	01	BOND SERIES 2016 ADMIN FEE FOR	51-510-54-00-5498		475.00
			02	10/1/20-9/30/21	** COMMENT **		
					INVOICE TOTAL:		475.00 *
					CHECK TOTAL:		475.00
D001826	ANTPLACE	ANTHONY PLACE YORKVILLE LP					
	NOV2020	10/01/20	01	CITY OF YORKVILLE HOUSING	01-640-54-00-5427		769.00
			02	ASSISTANCE PROGRAM RENT	** COMMENT **		
			03	REIMBURSEMENT FOR THE MONTH OF	** COMMENT **		
			04	NOV. 2020	** COMMENT **		
					INVOICE TOTAL:		769.00 *
					DIRECT DEPOSIT TOTAL:		769.00
533537	AQUAFIX	AQUAFIX, INC.					
	33360	09/23/20	01	VITASTIM GREASE	52-520-56-00-5613		1,027.34
					INVOICE TOTAL:		1,027.34 *
					CHECK TOTAL:		1,027.34

01-110 ADMINISTRATION  
01-120 FINANCE  
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01-640 ADMINISTRATIVE SERVICES

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25-205 POLICE CAPITAL  
25-215 PUBLIC WORKS CAPITAL

25-225 PARKS & REC CAPITAL  
42-420 DEBT SERVICE  
51-510 WATER OPERATIONS  
52-520 SEWER OPERATIONS  
72-720 LAND CASH  
79-790 PARKS DEPARTMENT  
79-795 RECREATION DEPARTMENT

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84-840 LIBRARY CAPITAL  
87-870 COUNTRYSIDE TIF  
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90-XXX DEVELOPER ESCROW  
95-XXX ESCROW DEPOSIT

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CHECK REGISTER

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533538	ATT AT&T						
	6305536805-0920	09/25/20	02	9/25-10/24 SERVICE	51-510-54-00-5440		446.87
						INVOICE TOTAL:	446.87 *
					CHECK TOTAL:		446.87
533539	ATTINTER AT&T						
	4086667503	10/10/20	01	10/10-11/9 ROUTER	01-110-54-00-5440		471.16
						INVOICE TOTAL:	471.16 *
					CHECK TOTAL:		471.16
533540	BATTERY BATTERY SERVICE CORPORATION						
	0067454	10/08/20	01	BATTERY	01-410-56-00-5628		94.95
						INVOICE TOTAL:	94.95 *
					CHECK TOTAL:		94.95
533541	BLAKEW WILLIAM BLAKE						
	SEPT 24-OCT11	10/13/20	01	UMPIRE	79-795-54-00-5462		115.00
						INVOICE TOTAL:	115.00 *
					CHECK TOTAL:		115.00
533542	BOULEA ANTHONY BOULE						
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		185.00
						INVOICE TOTAL:	185.00 *
					CHECK TOTAL:		185.00
533543	BULLINGJ JOSLYN T. BULLINGTON						

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533543	BULLINGJ	JOSLYN T. BULLINGTON					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		55.00
					INVOICE TOTAL:		55.00 *
					CHECK TOTAL:		55.00
533544	CAMBRIA	CAMBRIA SALES COMPANY INC.					
	41952	09/21/20	01	PAPER TOWEL	79-790-56-00-5620		62.30
					INVOICE TOTAL:		62.30 *
	41964	09/29/20	01	PAPER TOWELS, TOILET TISSUE	01-110-56-00-5610		164.98
					INVOICE TOTAL:		164.98 *
					CHECK TOTAL:		227.28
533545	CAMVAC	CAM-VAC INC.					
	1734	09/28/20	01	CLEAN 3 LIFT STATIONS	52-520-54-00-5444		900.00
					INVOICE TOTAL:		900.00 *
					CHECK TOTAL:		900.00
533546	CASEYS	CASEYS GENERAL STORES, INC					
	100520	10/05/20	01	CASEY'S LGL DEP. REFUND	90-105-00-00-0011		827.75
					INVOICE TOTAL:		827.75 *
					CHECK TOTAL:		827.75
533547	COMED	COMMONWEALTH EDISON					
	0091033126-0920	09/28/20	01	8/27-9/28 AUTUMN CRK & RT34	23-230-54-00-5482		59.69
					INVOICE TOTAL:		59.69 *
	1647065335-0920	09/29/20	01	8/27-9/28 SARAVANOS PUMP	51-510-54-00-5480		49.37
					INVOICE TOTAL:		49.37 *

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533547	COMED	COMMONWEALTH EDISON					
	2947052031-0920	09/25/20	01	8/26-9/25 RIVER RT47	23-230-54-00-5482		259.66
					INVOICE TOTAL:		259.66 *
	6819027011-0920	10/01/20	01	8/25-9/25 PR BUILDINGS	79-795-54-00-5480		93.93
					INVOICE TOTAL:		93.93 *
	7110074020-0920	09/24/20	01	8/25-9/24 104 E. VAN EMMON	01-110-54-00-5480		382.37
					INVOICE TOTAL:		382.37 *
	7982120022-0920	09/29/20	01	8/25-9/25 609 N. BRIDGE	01-110-54-00-5480		17.24
					INVOICE TOTAL:		17.24 *
					CHECK TOTAL:		862.26
533548	CORDOGAN	CORDOGAN CLARK & ASSOCIATES					
	24157	09/10/20	01	YORKVILLE OFFICE BUILDING	23-216-54-00-5446		8,000.00
			02	STRUCTUAL ANALYSIS	** COMMENT **		
					INVOICE TOTAL:		8,000.00 *
					CHECK TOTAL:		8,000.00
533549	COREMAIN	CORE & MAIN LP					
	N096844	09/30/20	01	METERS, WIRE	51-510-56-00-5664		3,049.85
					INVOICE TOTAL:		3,049.85 *
	N116883	10/05/20	01	METERS	51-510-56-00-5664		15,000.00
					INVOICE TOTAL:		15,000.00 *
	N119784	10/05/20	01	METER WIRE	51-510-56-00-5664		120.01
					INVOICE TOTAL:		120.01 *
					CHECK TOTAL:		18,169.86

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INVOICES DUE ON/BEFORE 10/27/2020

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533550	COXLAND	COX LANDSCAPING LLC					
	190912	10/02/20	01	SUNFLOWER ESTATES SEPT 2020	12-112-54-00-5495		932.50
			02	LANDSCAPING AGREEMENT	** COMMENT **		
					INVOICE TOTAL:		932.50 *
	190955	10/02/20	01	FOX HILL SEPT 2020	11-111-54-00-5495		1,089.90
			02	LANDSCAPING AGREEMENT	** COMMENT **		
					INVOICE TOTAL:		1,089.90 *
					CHECK TOTAL:		2,022.40
533551	CROSSEVA	CROSS EVANGELICAL LUTHERN					
	2020-RNTL	10/15/20	01	GYM RENTAL FEE	79-795-56-00-5606		750.00
					INVOICE TOTAL:		750.00 *
					CHECK TOTAL:		750.00
533552	DIRENRGY	DIRECT ENERGY BUSINESS					
	1704705-202730004345	09/29/20	01	8/25-9/23 KENNEDY & MCHUGH	23-230-54-00-5482		63.26
					INVOICE TOTAL:		63.26 *
	1704706-202760043493	10/02/20	01	8/28-9/29 RT34 & BEECHER	23-230-54-00-5482		66.90
					INVOICE TOTAL:		66.90 *
	1704707-202660043384	09/22/20	01	8/19-9/18 KENNEDY RD	23-230-54-00-5482		984.65
					INVOICE TOTAL:		984.65 *
	1704708-202730043459	09/29/20	01	8/26-9/24 1850 MARKETVIEW	23-230-54-00-5482		51.82
					INVOICE TOTAL:		51.82 *
	1704709-202730043459	09/29/20	01	8/26-9/24 7 COUNTRYSIDE PKWY	23-230-54-00-5482		108.88
					INVOICE TOTAL:		108.88 *
	1704710-202740043469	09/30/20	01	8/25-9/23 VAN EMMON LOT	23-230-54-00-5482		14.06
					INVOICE TOTAL:		14.06 *

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533552	DIRENRGY	DIRECT ENERGY BUSINESS					
	1704712-202660043384	09/22/20	01	8/19-9/18 421 POPLAR	23-230-54-00-5482		3,943.21
					INVOICE TOTAL:		3,943.21 *
	1704714-202730043459	09/29/20	01	8/26-9/24 MCHUGH	23-230-54-00-5482		59.23
					INVOICE TOTAL:		59.23 *
	1704715-202660043384	09/22/20	01	8/19-9/18 998 WHITE PLAINS	23-230-54-00-5482		7.87
					INVOICE TOTAL:		7.87 *
	1704716-202730043459	09/29/20	01	8/26-9/25 1 COUNTRYSIDE PKWY	23-230-54-00-5482		119.33
					INVOICE TOTAL:		119.33 *
	1704719-202730043459	09/29/20	01	8/26-9/25 LEASURE	23-230-54-00-5482		2,739.64
					INVOICE TOTAL:		2,739.64 *
	1704721-202730043459	09/29/20	01	8/26-9/24 610 TOWER WELLS	51-510-54-00-5480		7,443.75
					INVOICE TOTAL:		7,443.75 *
	1704722-202760043493	10/02/20	01	8/27-9/27 2921 BRISTOL RDG	51-510-54-00-5480		4,772.86
					INVOICE TOTAL:		4,772.86 *
	1704723-202740043469	09/30/20	01	8/25-9/25 2224 TREMONT	51-510-54-00-5480		4,976.00
					INVOICE TOTAL:		4,976.00 *
	1704724-202660043384	09/22/20	01	8/14-9/14 3299 LEHMAN CROSSING	51-510-54-00-5480		4,466.79
					INVOICE TOTAL:		4,466.79 *
					CHECK TOTAL:		29,818.25
533553	ECO	ECO CLEAN MAINTENANCE INC					
	9035	09/29/20	01	SEPT. 2020 OFFICE CLEANING	01-110-54-00-5488		1,005.00
			02	SEPT. 2020 OFFICE CLEANING	01-210-54-00-5488		1,005.00
			03	SEPT. 2020 OFFICE CLEANING	79-795-54-00-5488		525.00

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533553	ECO	ECO CLEAN MAINTENANCE INC					
	9035	09/29/20	04	SEPT. 2020 OFFICE CLEANING	79-790-54-00-5488		254.00
			05	SEPT. 2020 OFFICE CLEANING	01-410-54-00-5488		65.00
			06	SEPT. 2020 OFFICE CLEANING	51-510-54-00-5488		65.00
			07	SEPT. 2020 OFFICE CLEANING	52-520-54-00-5488		65.00
				INVOICE TOTAL:			2,984.00 *
	9036	09/29/20	01	SEPT 2020 EXTRA OFFICE	01-110-54-00-5488	COVID-19	85.75
			02	CLEANING	** COMMENT **		
			03	SEPT 2020 EXTRA OFFICE	01-210-54-00-5488	COVID-19	85.75
			04	CLEANING	** COMMENT **		
			05	SEPT 2020 EXTRA OFFICE	79-795-54-00-5488	COVID-19	105.00
			06	CLEANING	** COMMENT **		
			07	SEPT 2020 EXTRA OFFICE	79-790-54-00-5488	COVID-19	97.50
			08	CLEANING	** COMMENT **		
			09	SEPT 2020 EXTRA OFFICE	01-410-54-00-5488	COVID-19	42.50
			10	CLEANING	** COMMENT **		
			11	SEPT 2020 EXTRA OFFICE	51-510-54-00-5488	COVID-19	42.50
			12	CLEANING	** COMMENT **		
			13	SEPT 2020 EXTRA OFFICE	52-520-54-00-5488	COVID-19	42.50
			14	CLEANING	** COMMENT **		
				INVOICE TOTAL:			501.50 *
				CHECK TOTAL:			3,485.50
533554	ELENBAAJ	JOHN ELENBAAS					
	092620	09/26/20	01	UMPIRE	79-795-54-00-5462		80.00
				INVOICE TOTAL:			80.00 *
	100320	10/03/20	01	UMPIRE	79-795-54-00-5462		80.00
				INVOICE TOTAL:			80.00 *
				CHECK TOTAL:			160.00
533555	ELENJORY	JORY ELENBAAS					

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25-225 PARKS & REC CAPITAL  
42-420 DEBT SERVICE  
51-510 WATER OPERATIONS  
52-520 SEWER OPERATIONS  
72-720 LAND CASH  
79-790 PARKS DEPARTMENT  
79-795 RECREATION DEPARTMENT

82-820 LIBRARY OPERATIONS  
84-840 LIBRARY CAPITAL  
87-870 COUNTRYSIDE TIF  
88-880 DOWNTOWN TIF  
89-890 DOWNTOWN TIF II  
90-XXX DEVELOPER ESCROW  
95-XXX ESCROW DEPOSIT

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533555	ELENJORY	JORY ELENBAAS					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		100.00
					INVOICE TOTAL:		100.00 *
					CHECK TOTAL:		100.00
533556	ENCAP	ENCAP, INC.					
	6627	09/30/20	01	BLACKBERRY WOODS ANNUAL	23-230-60-00-6014		2,384.00
			02	MANAGEMENT OF PLANTED AREAS	** COMMENT **		
					INVOICE TOTAL:		2,384.00 *
					CHECK TOTAL:		2,384.00
533557	EVANSR	RYAN EVANS					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		40.00
					INVOICE TOTAL:		40.00 *
					CHECK TOTAL:		40.00
533558	FARMFLEE	BLAIN'S FARM & FLEET					
	461-HENNE	09/28/20	01	PANTS, GLOVES	01-410-56-00-5600		155.95
					INVOICE TOTAL:		155.95 *
					CHECK TOTAL:		155.95
533559	FIRST	FIRST PLACE RENTAL					
	317461	10/09/20	01	EXCAVATOR RENTAL	01-410-54-00-5485		331.74
					INVOICE TOTAL:		331.74 *
	317594	10/09/20	01	BLADE	01-410-54-00-5485		120.50
					INVOICE TOTAL:		120.50 *
					CHECK TOTAL:		452.24

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533560	FLATSOS	RAQUEL HERRERA					
	16710	09/21/20	01	NEW TIRE	79-790-54-00-5495		106.43
					INVOICE TOTAL:		106.43 *
					CHECK TOTAL:		106.43
533561	FORDG	GARY R FORD JR					
	081520	10/06/20	01	UMPIRE	79-795-54-00-5462		60.00
					INVOICE TOTAL:		60.00 *
	SEPT 24-OCT 11	10/15/20	01	UMPIRE	79-795-54-00-5462		170.00
					INVOICE TOTAL:		170.00 *
					CHECK TOTAL:		230.00
533562	FOXVALLE	FOX VALLEY TROPHY & AWARDS					
	36618	09/15/20	01	2020 FALL SOCCER MEDALS	79-795-56-00-5606		423.00
					INVOICE TOTAL:		423.00 *
					CHECK TOTAL:		423.00
533563	FRECO SYS	FOX RIVER ECOSYSTEM					
	20-21 DUES	10/12/20	01	2020-2021 DUES RENEWAL	01-110-54-00-5460		100.00
					INVOICE TOTAL:		100.00 *
					CHECK TOTAL:		100.00
533564	GIAN TER	RICARDO GANTE					
	101220	10/12/20	01	UMPIRE	79-795-54-00-5462		40.00
					INVOICE TOTAL:		40.00 *
					CHECK TOTAL:		40.00

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533565	GOLINSKS	SAM GOLINSKI					
	SEPT 24-OCT11	10/13/20	01	UMPIRE	79-795-54-00-5462		815.00
					INVOICE TOTAL:		815.00 *
					CHECK TOTAL:		815.00
533566	HARRIS	HARRIS COMPUTER SYSTEMS					
	XT00007300	09/30/20	01	SEPT 2020 MYGOVHUB FEES	01-120-54-00-5462		205.22
			02	SEPT 2020 MYGOVHUB FEES	51-510-54-00-5462		309.70
			03	SEPT 2020 MYGOVHUB FEES	52-520-54-00-5462		89.37
					INVOICE TOTAL:		604.29 *
					CHECK TOTAL:		604.29
533567	HUITRONA	ALEXANDER HUITRON					
	101020	10/10/20	01	UMPIRE	79-795-54-00-5462		80.00
					INVOICE TOTAL:		80.00 *
					CHECK TOTAL:		80.00
533568	ILACP	ILLINOIS ASSOCIATION OF CHIEFS					
	6410	10/01/20	01	MEMBERSHIP RENEWAL	01-210-54-00-5460		95.00
					INVOICE TOTAL:		95.00 *
					CHECK TOTAL:		95.00
533569	ILTREASU	STATE OF ILLINOIS TREASURER					
	123438	10/01/20	01	IL 47 TO IL 126 DRAINS	23-230-60-00-6058		56,038.66
			02	IL 47 TO IL 126 DRAINS	51-510-60-00-6066		26,685.08
			03	IL 47 TO IL 126 DRAINS	52-520-60-00-6066		50,701.64
					INVOICE TOTAL:		133,425.38 *
					CHECK TOTAL:		133,425.38

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533570	IMPACT	IMPACT NETWORKING, LLC						
	1906901	09/25/20	01	8/29 - 9/28	COPIER CHARGES	01-110-54-00-5430		64.42
			02	8/29 - 9/28	COPIER CHARGES	01-120-54-00-5430		21.47
			03	8/29 - 9/28	COPIER CHARGES	01-220-54-00-5430		48.50
			04	8/29 - 9/28	COPIER CHARGES	01-210-54-00-5430		89.89
			05	8/29 - 9/28	COPIER CHARGES	01-410-54-00-5462		3.74
			06	8/29 - 9/28	COPIER CHARGES	51-510-54-00-5430		3.74
			07	8/29 - 9/28	COPIER CHARGES	52-520-54-00-5430		3.73
			08	8/29 - 9/28	COPIER CHARGES	79-790-54-00-5462		93.25
			09	8/29 - 9/28	COPIER CHARGES	79-795-54-00-5462		93.24
						INVOICE TOTAL:		421.98 *
						CHECK TOTAL:		421.98
533571	IMPERINV	IMPERIAL INVESTMENTS						
	AUG 2020-REBATE	10/08/20	01	BUSINESS DIST REBATE-AUG 2020		01-000-24-00-2488		1,129.81
						INVOICE TOTAL:		1,129.81 *
						CHECK TOTAL:		1,129.81
533572	INTERDEV	INTERDEV, LLC						
	CW1026572	06/24/20	01	1 YEAR UTM BUNDLE		01-640-54-00-5450		8,534.12
						INVOICE TOTAL:		8,534.12 *
	MSP1026932	07/31/20	01	JULY 2020 MONTHLY IT BILLING		01-640-54-00-5450		9,711.00
						INVOICE TOTAL:		9,711.00 *
	MSP1027330	08/31/20	01	AUG 2020 MONTHLY IT BILLING		01-640-54-00-5450		8,412.08
						INVOICE TOTAL:		8,412.08 *
						CHECK TOTAL:		26,657.20
533573	IRVINGS	STEPHEN IRVING						

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533573	IRVINGS	STEPHEN IRVING					
	SEPT 24-OCT11	10/13/20	01	UMPIRE	79-795-54-00-5462		480.00
					INVOICE TOTAL:		480.00 *
					CHECK TOTAL:		480.00
533574	JIMSTRCK	JIM'S TRUCK INSPECTION LLC					
	183240	09/08/20	01	TRUCK INSPECTION	79-790-54-00-5495		37.00
					INVOICE TOTAL:		37.00 *
	183246	09/08/20	01	TRUCK INSPECTION	79-790-54-00-5495		35.00
					INVOICE TOTAL:		35.00 *
	183251	09/08/20	01	TRUCK INSPECTION	79-790-54-00-5495		37.00
					INVOICE TOTAL:		37.00 *
	183252	09/08/20	01	TRUCK INSPECTION	79-790-54-00-5495		35.00
					INVOICE TOTAL:		35.00 *
	186969	10/12/20	01	TRUCK INSPECTION	01-410-54-00-5490		37.00
					INVOICE TOTAL:		37.00 *
					CHECK TOTAL:		181.00
533575	JUSTSAFE	JUST SAFETY, LTD					
	35074	09/14/20	01	FIRST AID SUPPLIES	79-790-54-00-5495		79.95
					INVOICE TOTAL:		79.95 *
					CHECK TOTAL:		79.95
533576	KENDCROS	KENDALL CROSSING, LLC					
	AMU REBATE 8/20	10/02/20	01	AUG 2020 NCG AMUSEMENT TAX	01-640-54-00-5439		365.42

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533576	KENDCROS	KENDALL CROSSING, LLC					
	AMU REBATE 8/20	10/02/20	02	REBATE	** COMMENT **		
					INVOICE TOTAL:		365.42 *
	BD REBATE 08/20	10/08/20	01	BUSINESS DIST REBATE-AUG 2020	01-000-24-00-2487		2,440.87
					INVOICE TOTAL:		2,440.87 *
					CHECK TOTAL:		2,806.29
533577	KINGE	EDSON KING JR					
	101020	10/10/20	01	UMPIRE	79-795-54-00-5462		80.00
					INVOICE TOTAL:		80.00 *
					CHECK TOTAL:		80.00
533578	KWIATKJN	JOHN KWIATKOWSKI					
	SEPT 24-OCT 11	10/15/20	01	UMPIRE	79-795-54-00-5462		175.00
					INVOICE TOTAL:		175.00 *
					CHECK TOTAL:		175.00
533579	KWIATKOJ	JOESEPH KWIATKOWSKI					
	SEPT 24-OCT11	10/13/20	01	UMPIRE	79-795-54-00-5462		175.00
					INVOICE TOTAL:		175.00 *
					CHECK TOTAL:		175.00
533580	LANEMUCH	LANER, MUCHIN, LTD					
	591909	09/01/20	01	KLINGEL ARBITRATION AND	01-640-54-00-5463		2,455.00
			02	GENERAL PERSONEL COUNSELING	** COMMENT **		
					INVOICE TOTAL:		2,455.00 *
					CHECK TOTAL:		2,455.00

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533581	LAPINSKA	ANDREW LAPINSKAS					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		80.00
					INVOICE TOTAL:		80.00 *
					CHECK TOTAL:		80.00
533582	LINDCO	LINDCO EQUIPMENT SALES INC					
	200644P	09/25/20	01	SOLENOID VALVES	01-410-56-00-5628		456.69
					INVOICE TOTAL:		456.69 *
					CHECK TOTAL:		456.69
533583	LOHERG	GAVIN DANIEL LOHER					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		175.00
					INVOICE TOTAL:		175.00 *
					CHECK TOTAL:		175.00
533584	MADBOMB	MAD BOMBER FIREWORK PRODUCTION					
	2020 HUTS	10/15/20	01	2020 HOLIDAY UNDER THE STARS	79-795-56-00-5606		6,900.00
			02	FIREWORKS	** COMMENT **		
					INVOICE TOTAL:		6,900.00 *
					CHECK TOTAL:		6,900.00
533585	MARKER	MARKER INC					
	ESCROWRFND	10/06/20	01	REFUND REMAINING LGL DEPOSIT	90-130-00-00-0011		309.86
					INVOICE TOTAL:		309.86 *
					CHECK TOTAL:		309.86
533586	MCCURDYK	KYLE DEAN MCCURDY					

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533586	MCCURDYK	KYLE DEAN MCCURDY					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		175.00
					INVOICE TOTAL:		175.00 *
					CHECK TOTAL:		175.00
533587	MEDINAR	ROMAN MEDINA					
	100320	10/03/20	01	UMPIRE	79-795-54-00-5462		80.00
					INVOICE TOTAL:		80.00 *
					CHECK TOTAL:		80.00
533588	MENLAND	MENARDS - YORKVILLE					
	95262	09/18/20	01	LOOP TIE TWISTER TOOL	79-790-56-00-5630		9.94
					INVOICE TOTAL:		9.94 *
	95482	09/21/20	01	FLUSH VALVE, TANK LEVER, BOWL	79-790-56-00-5640		21.41
			02	TO TANK HARDWARE KIT	** COMMENT **		
					INVOICE TOTAL:		21.41 *
	95498	09/21/20	01	BUG SPRAY, CAULK GUN, BROOM	79-790-56-00-5620		78.31
					INVOICE TOTAL:		78.31 *
	95619	09/22/20	01	CAULK GUN, CONCRETE BRUSH,	79-790-56-00-5640		47.40
			02	EPOX, PIPE FITTING BRUSH	** COMMENT **		
					INVOICE TOTAL:		47.40 *
	95683	09/23/20	01	ANCHOR EPOX, FOLDING KNIFE	79-790-56-00-5640		33.95
					INVOICE TOTAL:		33.95 *
	96444	10/02/20	01	PROPANE CYCLINDER	01-410-56-00-5620		3.98
					INVOICE TOTAL:		3.98 *
	96454	10/02/20	01	CAP, NIPPLE, PVC	01-410-56-00-5620		36.08
					INVOICE TOTAL:		36.08 *

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52-520 SEWER OPERATIONS  
72-720 LAND CASH  
79-790 PARKS DEPARTMENT  
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84-840 LIBRARY CAPITAL  
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533588	MENLAND	MENARDS - YORKVILLE					
	96739	10/05/20	01	DRILL BIT SET	01-410-56-00-5620		6.99
					INVOICE TOTAL:		6.99 *
	96748	10/05/20	01	GALVANIZED CAP	51-510-56-00-5620		2.98
					INVOICE TOTAL:		2.98 *
	96750	10/05/20	01	PIPE	52-520-56-00-5620		1.49
					INVOICE TOTAL:		1.49 *
	96813	10/06/20	01	BOARDS, CONCRETE MIX	01-410-56-00-5640		25.37
					INVOICE TOTAL:		25.37 *
	96839	10/06/20	01	OIL DRI	01-410-56-00-5628		59.88
					INVOICE TOTAL:		59.88 *
	96912	10/07/20	01	WATER	51-510-56-00-5620		5.12
					INVOICE TOTAL:		5.12 *
	96945	10/07/20	01	FLANGE	01-410-56-00-5620		0.69
					INVOICE TOTAL:		0.69 *
					CHECK TOTAL:		333.59
533589	METIND	METROPOLITAN INDUSTRIES, INC.					
	INV021341	09/30/20	01	PRESTWICK LIFT STATION SCADA	52-520-60-00-6001		14,561.00
			02	UPGRADE	** COMMENT **		
					INVOICE TOTAL:		14,561.00 *
	INV021342	09/30/20	01	RIVERS EDGE LIFT STATION	52-520-60-00-6001		12,969.00
			02	SCADA UPGRADE	** COMMENT **		
					INVOICE TOTAL:		12,969.00 *
	INV021343	09/30/20	01	BRUELL LIFT STATION SCADA	52-520-60-00-6001		12,969.00

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533589	METIND	METROPOLITAN INDUSTRIES, INC.						
	INV021343	09/30/20	02	UPGRADE	** COMMENT **			
					INVOICE TOTAL:		12,969.00 *	
	INV021460	09/30/20	01	FOX HILL LIFT STATION SCADA	52-520-60-00-6001		12,969.00	
			02	UPGRADE	** COMMENT **			
					INVOICE TOTAL:		12,969.00 *	
	INV021461	09/30/20	01	RAINTREE LIFT STATION SCADA	52-520-60-00-6001		12,969.00	
			02	UPGRADE	** COMMENT **			
					INVOICE TOTAL:		12,969.00 *	
					CHECK TOTAL:		66,437.00	
533590	MODAFFJ	JACK MODAFF						
	SEPT 24-OCT11	10/13/20	01	UMPIRE	79-795-54-00-5462		60.00	
					INVOICE TOTAL:		60.00 *	
					CHECK TOTAL:		60.00	
533591	MONTGLAN	MONTGOMERY LANDSCAPING						
	9696	09/30/20	01	DIRT	01-410-56-00-5640		570.00	
					INVOICE TOTAL:		570.00 *	
					CHECK TOTAL:		570.00	
533592	MUNCOLLE	MUNICIPAL COLLECTION SERVICES						
	017762	09/30/20	01	COMMISSION ON COLLECTIONS	01-210-54-00-5467		0.23	
					INVOICE TOTAL:		0.23 *	
					CHECK TOTAL:		0.23	
533593	NARVICK	NARVICK BROS. LUMBER CO, INC						

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533593	NARVICK	NARVICK BROS. LUMBER CO, INC					
	68245	09/24/20	01	4,000 PSI	23-230-56-00-5637		1,062.00
					INVOICE TOTAL:		1,062.00 *
					CHECK TOTAL:		1,062.00
533594	NEOPOST	QUADIENT FINANCE USA, INC					
	101520	10/15/20	01	POSTAGE MACHINE REFILL	01-000-14-00-1410		400.00
					INVOICE TOTAL:		400.00 *
					CHECK TOTAL:		400.00
533595	NEOUSA	QUADIENT LEASING USA, INC					
	N857007	09/29/20	01	10/30/20-01/29/21 POSTAGE	01-120-54-00-5485		161.97
			02	MACHINE LEASE	** COMMENT **		
					INVOICE TOTAL:		161.97 *
					CHECK TOTAL:		161.97
533596	NICOR	NICOR GAS					
	00-41-22-8748 4-0920	10/01/20	01	8/31-10/1 1107 PRAIRIE LN	01-110-54-00-5480		39.56
					INVOICE TOTAL:		39.56 *
	12-43-53-5625 3-0920	10/02/20	01	9/1-10/2 609 N BRIDGE ST	01-110-54-00-5480		23.09
					INVOICE TOTAL:		23.09 *
	15-41-50-1000 6-0920	10/02/20	01	8/31-10/01 804 GAME FARM RD	01-110-54-00-5480		183.90
					INVOICE TOTAL:		183.90 *
	15-64-61-3532 5-0920	10/01/20	01	8/31-10/1 1991 CANNONBALL TR	01-110-54-00-5480		41.39
					INVOICE TOTAL:		41.39 *
	20-52-56-2042 1-0920	09/29/20	01	8/28-9/27 420 FAIRHAVEN	01-110-54-00-5480		122.38
					INVOICE TOTAL:		122.38 *

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533596	NICOR	NICOR GAS					
	23-45-91-4862	5-0920	10/02/20	01 9/1-10/2 101 BRUELL ST	01-110-54-00-5480		124.74
					INVOICE TOTAL:		124.74 *
	31-61-67-2493	1-0920	10/09/20	01 9/8-10/9 276 WINDHAM RD	01-110-54-00-5480		39.41
					INVOICE TOTAL:		39.41 *
	37-35-53-1941	1-0920	10/07/20	01 9/6-10/6 185 WOLF ST	01-110-54-00-5480		41.49
					INVOICE TOTAL:		41.49 *
	40-52-64-8356	1-0920	10/06/20	01 96/3-10/5 102 E VAN EMMON	01-110-54-00-5480		161.98
					INVOICE TOTAL:		161.98 *
	46-69-47-6727	1-0920	10/07/20	01 9/6-10/6 1975 N BRIDGE ST	01-110-54-00-5480		121.30
					INVOICE TOTAL:		121.30 *
	61-60-41-1000	9-0920	10/05/20	01 9/1-10/2 610 TOWER	01-110-54-00-5480		57.34
					INVOICE TOTAL:		57.34 *
	66-70-44-6942	9-0920	10/07/20	01 9/6-10/6 1908 RAINTREE RD	01-110-54-00-5480		124.41
					INVOICE TOTAL:		124.41 *
	80-56-05-1157	0-0920	10/07/20	01 9/6-10/6 2512 ROSEMONT	01-110-54-00-5480		67.85
					INVOICE TOTAL:		67.85 *
	83-80-00-1000	7-0920	10/05/20	01 9/1-10/2 610 TOWER UNIT B	01-110-54-00-5480		46.60
					INVOICE TOTAL:		46.60 *
					CHECK TOTAL:		1,195.44
533597	NICOR	NICOR GAS					
	91-85-68-4012	8-0920	10/09/20	01 8/31-10/1 902 GAME FARM RD	82-820-54-00-5480		1,123.81
					INVOICE TOTAL:		1,123.81 *
					CHECK TOTAL:		1,123.81

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533598	NICOR	NICOR GAS					
	95-16-10-1000 4-0920	10/05/20	01	9/2-10/2 1 RT47	01-110-54-00-5480		38.04
					INVOICE TOTAL:		38.04 *
					CHECK TOTAL:		38.04
533599	OMALLEY	O'MALLEY WELDING & FABRICATING					
	19488	09/11/20	01	PLASMA CUTTING	01-410-54-00-5462		75.00
					INVOICE TOTAL:		75.00 *
					CHECK TOTAL:		75.00
D001827	ORRK	KATHLEEN FIELD ORR & ASSOC.					
	16317	10/05/20	01	MISC CITY ADMIN MATTERS	01-640-54-00-5456		5,900.00
			02	COUNTRYSIDE BDD MATTERS	01-640-54-00-5456		50.00
			03	DOWNTOWN TIF MATTERS	88-880-54-00-5466		150.00
			04	DOWNTOWN TIF II MATTERS	89-890-54-00-5466		210.00
			05	GRANDE RESERVE MATTERS	01-640-54-00-5456		230.00
			06	MEETINGS	01-640-54-00-5456		500.00
					INVOICE TOTAL:		7,040.00 *
					DIRECT DEPOSIT TOTAL:		7,040.00
533600	OSOSKYJ	JACK OSOSKY					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		70.00
					INVOICE TOTAL:		70.00 *
					CHECK TOTAL:		70.00
533601	OTTOSEN	OTTOSEN DINOLFO					
	129177	08/31/20	01	CITY OF YORKVILLE ADMIN MATTER	01-640-54-00-5456		2,442.00
					INVOICE TOTAL:		2,442.00 *
					CHECK TOTAL:		2,442.00

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533602	PARADISE	PARADISE CAR WASH					
	224181	10/01/20	01	SEPT 2020 CAR WASHES	01-210-54-00-5495		19.00
					INVOICE TOTAL:		19.00 *
					CHECK TOTAL:		19.00
533603	PAWLOWSM	MARK PAWLOWSKI					
	080620	08/06/20	01	UMPIRE	79-795-54-00-5462		160.00
					INVOICE TOTAL:		160.00 *
					CHECK TOTAL:		160.00
533604	PEARSONS	STEVE PEARSON					
	SEPT 24-OCT11	10/13/20	01	UMPIRE	79-795-54-00-5462		100.00
					INVOICE TOTAL:		100.00 *
					CHECK TOTAL:		100.00
533605	PFPETT	P.F. PETTIBONE & CO.					
	179375	10/05/20	01	ORDER OF PROTECTION FORMS	01-210-56-00-5620		82.45
					INVOICE TOTAL:		82.45 *
					CHECK TOTAL:		82.45
533606	PITSTOP	PIT STOP					
	PS339237	09/24/20	01	8/24-9/24 TOWN SQUARE PARK	79-795-56-00-5620		182.00
			02	PORT-O-LET UPKEEP	** COMMENT **		
					INVOICE TOTAL:		182.00 *
	PS339238	09/24/20	01	8/28-9/24 RIVERFRONT PARK	79-795-56-00-5620		262.00
			02	PORT-O-LET UPKEEP	** COMMENT **		
					INVOICE TOTAL:		262.00 *

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533606	PITSTOP	PIT STOP					
	PS339239	09/24/20	01	8/31-9/24 FOX HILL PARK	79-795-56-00-5620		71.43
			02	PORT-O-LET UPKEEP	** COMMENT **		
					INVOICE TOTAL:		71.43 *
	PS339240	09/24/20	01	9/14-9/24 GRANDE RESERVE	79-795-56-00-5620		31.43
			02	ROTARY PARK PORT-O-LET UPKEEP	** COMMENT **		
					INVOICE TOTAL:		31.43 *
	PS339241	09/24/20	01	9/21-9/24 BRISTOL BAY PARK	79-795-56-00-5620		11.43
			02	PORT-O-LET UPKEEP	** COMMENT **		
					INVOICE TOTAL:		11.43 *
	PS339242	09/24/20	01	8/24-9/24 GREEN PARK	79-795-56-00-5620		160.00
			02	PORT-O-LET UPKEEP	** COMMENT **		
					INVOICE TOTAL:		160.00 *
	PS339243	09/24/20	01	8/28-9/24 BRISTOL PARK	79-795-56-00-5620		80.00
			02	PORT-O-LET UPKEEP	** COMMENT **		
					INVOICE TOTAL:		80.00 *
	PS339244	09/24/20	01	8/24-9/24 RIEMENSCHNEIDER	79-795-56-00-5620		145.58
			02	PARK PORT-O-LET UPKEEP	** COMMENT **		
					INVOICE TOTAL:		145.58 *
	PS339245	09/24/20	01	8/28-9/24 SOCCER EQUIPMENT	79-795-56-00-5620		654.00
			02	SHED PORT-O-LET UPKEEP	** COMMENT **		
					INVOICE TOTAL:		654.00 *
	PS339246	09/24/20	01	8/28-9/24 210 S BRIDGE ST	79-795-56-00-5620		800.00
			02	EAST LOT PORT-O-LET UPKEEP	** COMMENT **		
					INVOICE TOTAL:		800.00 *
	PS339247	09/24/20	01	8/24-9/28 SOUTHBANK ORIGINAL	79-795-56-00-5620		600.00
			02	BBQ PORT-O-LET UPKEEP	** COMMENT **		
					INVOICE TOTAL:		600.00 *
					CHECK TOTAL:		2,997.87

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533607	PRINTSRC	LAMBERT PRINT SOURCE, LLC					
	1880	09/30/20	01	NATIONAL NIGHT OUT SIGNAGE	79-795-56-00-5606		180.00
			02	COVID PROTOCOL SIGNAGE	79-795-56-00-5606	COVID-19	157.50
						INVOICE TOTAL:	337.50 *
	1889	10/06/20	01	FLAGS OF VALOR RIBBONS	79-795-56-00-5606		150.00
						INVOICE TOTAL:	150.00 *
					CHECK TOTAL:		487.50
533608	PUERAM	MICHAEL PUERA					
	SEPT 24-OCT11	10/13/20	01	UMPIRE	79-795-54-00-5462		480.00
						INVOICE TOTAL:	480.00 *
					CHECK TOTAL:		480.00
533609	R0000996	REGIONAL REALTY GROUP					
	092520	09/25/20	01	REFUND OVERPAYMENT ON FINAL	01-000-13-00-1371		86.82
			02	BILL FOR ACCT#0107463430-03	** COMMENT **		
						INVOICE TOTAL:	86.82 *
					CHECK TOTAL:		86.82
533610	R0001557	CAL ATLANTIC GROUP, INC					
	RNTR ESCROW RFND	10/08/20	01	REFUND REMAINING ENG DEPOSIT	90-138-00-00-0111		1,144.50
			02	REFUND REMAINING LGL DEPOSIT	90-138-00-00-0011		16.75
						INVOICE TOTAL:	1,161.25 *
					CHECK TOTAL:		1,161.25
533611	R0001975	RYAN HOMES					
	2805 GAINS	06/19/20	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		5,000.00
						INVOICE TOTAL:	5,000.00 *

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01-120 FINANCE  
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84-840 LIBRARY CAPITAL  
87-870 COUNTRYSIDE TIF  
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533611	R0001975	RYAN HOMES					
	4408 MILLBROOK	06/19/20	01	SECURITY GUARANTEE REFUND	01-000-24-00-2415		5,000.00
					INVOICE TOTAL:		5,000.00 *
					CHECK TOTAL:		10,000.00
533612	R0001975	RYAN HOMES					
	ENGDEPRFND	10/05/20	01	REFUND REMAINING ENG DEPOSIT	90-127-00-00-0111		861.73
					INVOICE TOTAL:		861.73 *
					CHECK TOTAL:		861.73
533613	R0002070	PULTE GROUP INC					
	ESCROW RFND-90-019	10/13/20	01	RELEASE ADMIN DEPOSIT FOR	90-019-19-00-1111		25,000.00
			02	AUTUMN CREEK PUD	** COMMENT **		
					INVOICE TOTAL:		25,000.00 *
					CHECK TOTAL:		25,000.00
533614	R0002070	PULTE GROUP INC					
	ESCROW RFND-90-050	10/13/20	01	RELEASE STREET DEPOSIT FOR	90-050-50-00-0001		2,773.42
			02	AUTUMN CREEK	** COMMENT **		
					INVOICE TOTAL:		2,773.42 *
					CHECK TOTAL:		2,773.42
533615	R0002409	GRNE SOLAR					
	ESCROWRFND	10/06/20	01	GRNE SOLAR LGL DEPOSIT REFUND	90-120-00-00-0011		3,206.30
			02	GRNE SOLAR ENG DEPOSIT REFUND	90-120-00-00-0111		5,062.85
					INVOICE TOTAL:		8,269.15 *
					CHECK TOTAL:		8,269.15

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533616	R0002410	ELENO SILVA					
	ESCROW RFND	10/06/20	01	REFUND REMAINING ENG DEPOSIT	90-133-00-00-0111		341.00
					INVOICE TOTAL:		341.00 *
					CHECK TOTAL:		341.00
533617	R0002411	THOMAS E. KERSTING					
	100620	10/06/20	01	REFUND ADMIN TOW BOND DUE TO	01-000-43-00-4325		500.00
			02	CASE BEING DISMISSED	** COMMENT **		
					INVOICE TOTAL:		500.00 *
					CHECK TOTAL:		500.00
533618	R0002412	NVR, INC.					
	ESCRW RFND	10/08/20	01	REFUND REMAINING ENG DEPOSIT	90-135-00-00-0111		2,500.00
			02	REFUND REMAINING LGL DEPOSIT	90-135-00-00-0011		2,350.40
					INVOICE TOTAL:		4,850.40 *
					CHECK TOTAL:		4,850.40
533619	R0002413	CHARLES & GAYLE ASHLEY					
	ESCROW RFND	10/08/20	01	REFUND REMAINING LGL DEPOSIT	90-145-00-00-0011		51.03
					INVOICE TOTAL:		51.03 *
					CHECK TOTAL:		51.03
533620	R0002414	JOHN & ROSETTA FLETCHER					
	LGL ESCROW RFND	10/09/20	01	REFUND REMAINING LGL DEPOSIT	90-157-00-00-0011		442.75
					INVOICE TOTAL:		442.75 *
					CHECK TOTAL:		442.75

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533621	R0002415	S.E.A.L. SOUTH, INC.					
	ESCROW RFND	10/09/20	01	REFUND REMAINING LGL DEPOSIT	90-149-00-00-0011		668.57
			02	REFUND REMAINING ENG DEPOSIT	90-149-00-00-0111		145.25
					INVOICE TOTAL:		813.82 *
					CHECK TOTAL:		813.82
533622	R0002416	CONTINENTAL ELECTRIC					
	ESCROW RFND	10/09/20	01	REFUND REMAINING ENG DEPOSIT	90-151-00-00-0111		2,500.00
			02	REFUND REMAINING LGL DEPOSIT	90-151-00-00-0011		565.07
					INVOICE TOTAL:		3,065.07 *
					CHECK TOTAL:		3,065.07
533623	R0002417	TIMOTHY TURNER					
	093020	09/30/20	01	REFUND OVERPAYMENT ON FINAL	01-000-13-00-1371		135.11
			02	BILL FOR ACCT#0109193230-02	** COMMENT **		
					INVOICE TOTAL:		135.11 *
					CHECK TOTAL:		135.11
533624	R0002418	VERITAS REALTY					
	101320 RFND	10/13/20	01	SURETY REFUND FOR 866 EDWARD	01-000-24-00-2415		5,171.89
					INVOICE TOTAL:		5,171.89 *
					CHECK TOTAL:		5,171.89
533625	RIETZR	ROBERT L. RIETZ JR.					
	SEPT 24-OCT11	10/13/20	01	UMPIRE	79-795-54-00-5462		580.00
					INVOICE TOTAL:		580.00 *
					CHECK TOTAL:		580.00

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533626	RJONEIL	R.J. O'NEIL, INC.					
	00111832	03/25/20	01	3/10/20 LIBRARY HVAC REPAIR	82-820-54-00-5495		250.00
					INVOICE TOTAL:		250.00 *
	00111886	03/31/20	01	3/17/20 LIBRARY HVAC REPAIR	82-820-54-00-5495		294.28
					INVOICE TOTAL:		294.28 *
	00112181	06/09/20	01	5/26/20 LIBRARY HVAC REPAIR	82-820-54-00-5495		1,486.88
					INVOICE TOTAL:		1,486.88 *
					CHECK TOTAL:		2,031.16
533627	RUNDUEE	EDWIN A RUNDLE					
	SEPT 24-OCT11	10/13/20	01	UMPIRE	79-795-54-00-5462		120.00
					INVOICE TOTAL:		120.00 *
					CHECK TOTAL:		120.00
D001828	RUNYONM	MARK RUNYON					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		310.00
					INVOICE TOTAL:		310.00 *
					DIRECT DEPOSIT TOTAL:		310.00
533628	SCOTTT	THOMAS R SCOTT					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		55.00
					INVOICE TOTAL:		55.00 *
					CHECK TOTAL:		55.00
533629	SECSTATE	SECRETARY OF STATE					
	100520	10/05/20	01	NOTARY RENEWAL - OLSEM	01-110-54-00-5462		10.00
					INVOICE TOTAL:		10.00 *
					CHECK TOTAL:		10.00

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533630	SUBURLAB	SUBURBAN LABORATORIES INC.					
	181006	09/30/20	01	SEPT 2020 WATER SAMPLES	51-510-54-00-5429		554.00
					INVOICE TOTAL:		554.00 *
					CHECK TOTAL:		554.00
533631	TAEUBERP	PAUL TAEUBER					
	092620	09/26/20	01	UMPIRE	79-795-54-00-5462		80.00
					INVOICE TOTAL:		80.00 *
					CHECK TOTAL:		80.00
533632	TAGGARTN	NATHANIEL TAGGART					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		110.00
					INVOICE TOTAL:		110.00 *
					CHECK TOTAL:		110.00
533633	TRCONTPR	TRAFFIC CONTROL & PROTECTION					
	105275	09/30/20	01	STREET SIGNS	23-230-56-00-5619		75.80
					INVOICE TOTAL:		75.80 *
					CHECK TOTAL:		75.80
533634	TRICO	TRICO MECHANICAL , INC					
	5542	09/30/20	01	SEPT 30 HVAC REPAIR AT BEECHER	23-216-54-00-5446		710.00
					INVOICE TOTAL:		710.00 *
					CHECK TOTAL:		710.00
533635	VAUGHNJ	JAEDON VAUGHN					

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533635	VAUGHNJ	JAEDON VAUGHN					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		265.00
					INVOICE TOTAL:		265.00 *
					CHECK TOTAL:		265.00
533636	WALTERSJ	JULIA MARGARET WALTERS					
	SEPT 24-OCT 11	10/13/20	01	UMPIRE	79-795-54-00-5462		60.00
					INVOICE TOTAL:		60.00 *
					CHECK TOTAL:		60.00
533637	WATERSYS	WATER SOLUTIONS UNLIMITED, INC					
	38813	10/02/20	01	CHLORINE	51-510-56-00-5638		924.00
					INVOICE TOTAL:		924.00 *
					CHECK TOTAL:		924.00
533638	WELDSTAR	WELDSTAR					
	01896158	09/24/20	01	CYLINDER RENATL	01-410-54-00-5485		35.96
					INVOICE TOTAL:		35.96 *
					CHECK TOTAL:		35.96
533639	WERDERW	WALLY WERDERICH					
	082720-JULY	08/27/20	01	JUL 2020 ADMIN HEARINGS	01-210-54-00-5467		300.00
					INVOICE TOTAL:		300.00 *
	100820-AUG	10/08/20	01	AUG 2020 ADMIN HEARINGS	01-210-54-00-5467		300.00
					INVOICE TOTAL:		300.00 *
	100820-JUNE	10/08/20	01	JUN 2020 ADMIN HEARINGS	01-210-54-00-5467		300.00
					INVOICE TOTAL:		300.00 *

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533639	WERDERW	WALLY WERDERICH					
	100820-MARCH	10/15/20	01	MAR 2020 ADMIN HEARING	01-210-54-00-5467		150.00
					INVOICE TOTAL:		150.00 *
	100820-MAY	10/08/20	01	MAY 2020 ADMIN HEARINGS	01-210-54-00-5467		300.00
					INVOICE TOTAL:		300.00 *
	100820-SEPT	10/08/20	01	SEPT 2020 ADMIN HEARINGS	01-210-54-00-5467		150.00
					INVOICE TOTAL:		150.00 *
					CHECK TOTAL:		1,500.00
D001829	YBSD	YORKVILLE BRISTOL					
	2020.012	10/05/20	01	OCT 2020 LANDFILL EXPENSE	51-510-54-00-5445		12,685.22
					INVOICE TOTAL:		12,685.22 *
	920SF	10/15/20	01	SEPT 2020 SANITARY FEES	95-000-24-00-2450		204,034.85
					INVOICE TOTAL:		204,034.85 *
	SEP-20	10/05/20	01	SEPT 2020 PERMIT FEES	95-000-24-00-2454		40,600.00
					INVOICE TOTAL:		40,600.00 *
					DIRECT DEPOSIT TOTAL:		257,320.07
533640	YOUNGM	MARLYS J. YOUNG					
	081020	08/24/20	01	08/10/20 MEETING MINUTES	82-820-54-00-5462		71.75
					INVOICE TOTAL:		71.75 *
	090920	09/29/20	01	HILLSIDE SIGN VARIANCE	90-159-00-00-0011		44.41
			02	MEETING SCHEDULE FOR 2021	01-220-54-00-5462		2.34
					INVOICE TOTAL:		46.75 *
	091520	10/01/20	01	09/15/20 PW MEETING MINUTES	01-110-54-00-5462		64.50
					INVOICE TOTAL:		64.50 *

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533640	YOUNGM	MARLYS J. YOUNG					
	091620	10/05/20	01	9/16/20 ADMIN MEETING MINUTES	01-110-54-00-5462		41.75
						INVOICE TOTAL:	41.75 *
					CHECK TOTAL:		224.75

TOTAL CHECKS PAID:	399,751.84
TOTAL DIRECT DEPOSITS PAID:	265,439.07
TOTAL AMOUNT PAID:	665,190.91

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## UNITED CITY OF YORKVILLE PAYROLL SUMMARY October 16, 2020

	REGULAR	OVERTIME	TOTAL	IMRF	FICA	TOTALS
MAYOR & LIQ. COM.	\$ 908.34		\$ 908.34	\$ -	\$ 69.49	\$ 977.83
ALDERMAN	4,000.00		4,000.00	-	306.00	4,306.00
ADMINISTRATION	19,820.54		19,820.54	2,213.95	1,059.59	23,094.08
FINANCE	11,870.13		11,870.13	1,325.89	878.41	14,074.43
POLICE	114,412.56	2,087.81	116,500.37	608.51	8,650.22	125,759.10
COMMUNITY DEV.	19,119.69	-	19,119.69	2,135.67	1,398.74	22,654.10
STREETS	16,339.60	-	16,339.60	1,825.15	1,195.61	19,360.36
WATER	16,534.36	1,219.88	17,754.24	1,983.14	1,307.78	21,045.16
SEWER	9,048.90	-	9,048.90	1,010.76	652.24	10,711.90
PARKS	26,917.04	207.45	27,124.49	3,029.80	1,974.01	32,128.30
RECREATION	16,578.54	-	16,578.54	1,595.52	1,228.52	19,402.58
LIBRARY	16,676.23	-	16,676.23	1,211.94	1,241.73	19,129.90
<b>TOTALS</b>	<b>\$ 272,225.93</b>	<b>\$ 3,515.14</b>	<b>\$ 275,741.07</b>	<b>\$ 16,940.33</b>	<b>\$ 19,962.34</b>	<b>\$ 312,643.74</b>

**TOTAL PAYROLL**

**\$ 312,643.74**



## UNITED CITY OF YORKVILLE

### BILL LIST SUMMARY

Tuesday, October 27, 2020

#### ACCOUNTS PAYABLE

#### DATE

Clerk's Check #131177- Kendall County Recorder *(Page 1)*  
City MasterCard Bill Register *(Pages 2 - 10)*  
City Check Register *(Pages 11 - 41)*

10/13/2020	\$	302.00
10/25/2020		89,337.85
10/27/2020		665,190.91

SUB-TOTAL:		<hr/> \$754,830.76
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#### PAYROLL

Bi - Weekly *(Page 42)*

10/16/2020	\$	312,643.74
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SUB-TOTAL:		<hr/> \$ 312,643.74
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TOTAL DISBURSEMENTS:		<hr/> <hr/> \$ 1,067,474.50
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Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Consent Agenda #3

Tracking Number

ADM 2020-59

### Agenda Item Summary Memo

**Title:** Treasurer's Report for September 2020

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** \_\_\_\_\_  
\_\_\_\_\_

### Council Action Previously Taken:

Date of Action: ADM 10-21-20      Action Taken: Moved forward to CC consent agenda.

Item Number: ADM 2020-59

**Type of Vote Required:** Majority

**Council Action Requested:** Approval  
\_\_\_\_\_

**Submitted by:** Rob Fredrickson

Name

Finance

Department

### Agenda Item Notes:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_

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# UNITED CITY OF YORKVILLE

## TREASURER'S REPORT - for the month ending September 30, 2020

	Cash Basis										
	Beginning Fund Balance (unaudited)	September Revenues	YTD Revenues	Revenue Budget	% of Budget	September Expenses	YTD Expenses	Expense Budget	% of Budget	Projected Ending Fund Balance	
<b>General Fund</b>											
01 - General	\$ 7,512,061	\$ 2,671,458	\$ 8,825,477	\$ 16,933,486	52%	\$ 1,555,199	\$ 6,199,481	\$ 16,898,632	37%	\$ 10,138,057	
<b>Special Revenue Funds</b>											
15 - Motor Fuel Tax	695,707	65,688	723,235	813,861	89%	57,734	680,956	1,117,462	61%	737,985	
79 - Parks and Recreation	411,483	130,985	743,760	2,187,300	34%	134,338	699,120	2,556,762	27%	456,122	
72 - Land Cash	247,841	1,710	9,482	33,858	28%	8,805	211,558	240,287	88%	45,765	
87 - Countryside TIF	(1,141,784)	71,136	110,284	153,965	72%	956	55,481	222,486	25%	(1,086,981)	
88 - Downtown TIF	(1,237,550)	9,445	54,028	76,000	71%	3,415	229,356	306,052	75%	(1,412,879)	
89 - Downtown TIF II	(73,800)	19,164	45,475	25,000	0%	20,000	20,300	44,500	46%	(48,625)	
11 - Fox Hill SSA	13,493	6,516	15,641	16,034	98%	212	1,058	37,326	3%	28,076	
12 - Sunflower SSA	(16,199)	9,135	19,661	20,363	97%	1,532	6,025	20,326	30%	(2,562)	
<b>Debt Service Fund</b>											
42 - Debt Service	-	27,569	137,690	323,225	43%	-	14,350	323,225	4%	123,340	
<b>Capital Project Funds</b>											
25 - Vehicle & Equipment	512,071	57,685	217,240	448,823	48%	62,008	164,409	651,794	25%	564,902	
23 - City-Wide Capital	588,156	110,302	671,828	1,335,670	50%	47,208	251,153	1,628,147	15%	1,008,831	
<b>Enterprise Funds</b>											
* 51 - Water	3,268,244	197,751	1,956,693	4,652,087	42%	233,733	1,058,767	5,828,132	18%	4,166,171	
* 52 - Sewer	1,222,388	78,577	684,699	1,817,867	38%	46,121	470,811	2,286,552	21%	1,436,276	
<b>Library Funds</b>											
82 - Library Operations	578,606	655,073	1,544,647	1,647,343	94%	60,543	373,195	1,664,378	22%	1,750,058	
84 - Library Capital	123,583	16,067	46,955	50,500	93%	443	7,506	75,500	10%	163,032	
<b>Total Funds</b>	<b>\$ 12,704,300</b>	<b>\$ 4,128,259</b>	<b>\$ 15,806,795</b>	<b>\$ 30,535,382</b>	<b>52%</b>	<b>\$ 2,232,244</b>	<b>\$ 10,443,527</b>	<b>\$ 33,901,561</b>	<b>31%</b>	<b>\$ 18,067,568</b>	

\* Fund Balance Equivalency

As Treasurer of the United City of Yorkville, I hereby attest, to the best of my knowledge, that the information contained in this Treasurer's Report is accurate as of the date detailed herein. Further information is available in the Finance Department.

Rob Fredrickson, Finance Director/Treasurer



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Human Resources	<input type="checkbox"/>
Community Development	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input checked="" type="checkbox"/>

Agenda Item Number

Consent Agenda #4

Tracking Number

ADM 2020-63

### Agenda Item Summary Memo

**Title:** Closure of the Illinois Funds Motor Fuel Tax Account

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** Please see attached memo.

### Council Action Previously Taken:

Date of Action: ADM 10-21-20 Action Taken: Moved forward to CC consent agenda.

Item Number: ADM 2020-63

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Rob Fredrickson

Name

Finance

Department

### Agenda Item Notes:

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# Memorandum

To: Administration Committee  
From: Rob Fredrickson, Finance Director  
Date: October 15, 2020  
Subject: Closure of Illinois Fund MFT Account

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## **Summary**

Approval of a resolution that closes the City's Motor Fuel Tax (MFT) account the Illinois Funds, which is a local government investment pool operated by the State Treasurer.

## **Background**

Historically motor fuel taxes and other related proceeds have been maintained in a separate bank account from the City, consisting of an operating account at Illinois Funds; even though there is no legal requirement or operational efficiency to be gained by doing so. The closing of this account would allow MFT monies to be consolidated (i.e. comingled) with other City funds, which is the same treatment applied to other City Funds, such as Parks & Recreation, Water, Sewer, Land Cash, etc. It would also streamline other financial processes by:

- Reducing staff time by eliminating the need to transfer money back and forth between MFT and City accounts in order to fund accounts payable, capital project expenditures and reclassing journal entries.
- Further reduces the amount of staff time spent on bank reconciliations, as there would be one less account to reconcile on a monthly basis.

It should be noted that MFT revenues, expenditures and fund balances would continue to be recorded as they always have, within the Motor Fuel Tax Fund (15). Moreover, the City's accounting system would continue to track MFT cash flows, so we will always know what portion of the City's total cash position is allocated to MFT operations. The only difference would be where the money is physically housed (i.e. comingled with other City funds instead of a separate bank account).

## **Recommendation**

Staff recommends approval of the attached resolution.

**A RESOLUTION OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS,  
AUTHORIZING THE CLOSURE OF THE ILLINOIS FUNDS MOTOR FUEL TAX ACCOUNT**

**WHEREAS**, the United City of Yorkville, Kendall County, Illinois (the “City”) is a duly organized and validly existing non home-rule municipality and political subdivision of the State of Illinois created in accordance with the 1970 Constitution of the State of Illinois and the laws of the State; and,

**WHEREAS**, the City desires to close the Illinois Funds Motor Fuel Tax Account into which motor fuel taxes have been deposited in order to consolidate its accounting systems on the condition that all receipts and transactions shall continue to be tracked separately.

**NOW, THEREFORE, BE IT RESOLVED**, by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

*Section 1.* That Rob Fredrickson, Finance Director, be and is hereby authorized to close the City’s Illinois Funds Motor Fuel Tax Account ending in 3520 and thereafter deposit said funds into the City’s general account but continue to track all receipts and transactions as required by law for motor fuel taxes.

*Section 2.* That this Resolution shall be in full force and effect from and after its passage and approval as provided by law.

*Passed* by the City Council of the United City of Yorkville, Kendall County, Illinois this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

KEN KOCH	_____	DAN TRANSIER	_____
JACKIE MILSCHEWSKI	_____	ARDEN JOE PLOCHER	_____
CHRIS FUNKHOUSER	_____	JOEL FRIEDERS	_____
SEAVER TARULIS	_____	JASON PETERSON	_____

*Approved* by me, as Mayor of the United City of Yorkville, Kendall County, Illinois, this  
\_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

*Attest:*

\_\_\_\_\_  
City Clerk



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Mayor's Report #1

Tracking Number

CC 2020-79

### Agenda Item Summary Memo

**Title:** Proclamation for Poppy Days

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** \_\_\_\_\_  
\_\_\_\_\_

### Council Action Previously Taken:

Date of Action: \_\_\_\_\_ Action Taken: \_\_\_\_\_

Item Number: \_\_\_\_\_

**Type of Vote Required:** None

**Council Action Requested:** \_\_\_\_\_  
\_\_\_\_\_

**Submitted by:** Mayor John Purcell

Name

Department

### Agenda Item Notes:

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## UNITED CITY OF YORKVILLE

### *Proclamation*

Whereas, America is the land of freedom, preserved and protected willingly and freely by citizen soldiers;

Whereas, millions who have answered the call to arms have died on the field of battle;

Whereas, a nation of peace must be reminded of the price of war and the debt owed to those who have died in war;

Whereas, the red poppy has been designated as a symbol of sacrifice of lives in all wars;

Whereas, the America Legion Post 489 and America Legion Auxiliary Unit 489 have pledged to remind America annually of this debt through the distribution of the memorial flower, so that November 4 - 11, 2020 may serve as "Poppy Awareness Days".

Therefore, I, John Purcell, Mayor of the United City of Yorkville, do hereby proclaim "Poppy Awareness Days" in the United City of Yorkville, and request all citizens to observe these days by wearing a Poppy and making contributions for this worthy cause.

Dated this 27<sup>th</sup> day of October, 2020, A.D.

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John Purcell, Mayor



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input checked="" type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Mayor's Report #2

Tracking Number

CC 2020-80

### Agenda Item Summary Memo

**Title:** Appointment of Freedom of Information Officer – Nicole Collum

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** Appointment of an additional FOIA Officer for the Police Department.

### Council Action Previously Taken:

Date of Action: \_\_\_\_\_ Action Taken: \_\_\_\_\_

Item Number: \_\_\_\_\_

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** James Jensen Police  
Name Department

### Agenda Item Notes:

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Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Mayor's Report #3

Tracking Number

PW 2020-63

### Agenda Item Summary Memo

**Title:** ITEP Applications - update

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** Review of the current status of the ITEP applications for a Fox Road trail  
and the Route 34 islands and parkway plantings.

#### Council Action Previously Taken:

Date of Action: 10/13/20 Action Taken: Approval

Item Number: \_\_\_\_\_

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Erin Willrett  
Name

Administration  
Department

#### Agenda Item Notes:

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# Memorandum

To: City Council  
From: Erin Willrett, Assistant City Administrator  
CC: Bart Olson, City Administrator  
Date: October 27, 2020  
Subject: ITEP Applications - update

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## **Summary**

Review of the current status of the ITEP applications for a Fox Road trail and the Route 34 islands and parkway plantings.

## **Background**

This item was last discussed by the City Council at the October 13<sup>th</sup> meeting, when the City Council approved resolutions authorizing both ITEP applications despite many of the details with the grant applications still being fluid. Federal funds will provide reimbursement up to 50 percent for right-of-way and easement acquisition costs, and up to 80 percent for preliminary engineering, utility relocations, construction engineering and construction costs. The maximum application is \$2,000,000.00.

Since that meeting, the City has heard from Kendall County that the Highway Committee had some unanswered questions related to the Fox Road project, their contributions, and the pending intergovernmental agreement. Timing wise, this means that the Kendall County participation in the grant will likely come after the deadline for the grant application. While this is acceptable from the state's perspective (i.e. the state will view Kendall County participation as a supporting entity, not required), this may or may not be acceptable with the City Council.

### **Fox Road Multi Use Path – Option A**

The original option that staff looked at applying for was the multi-use path from Hoover Forest Preserve east to IL Route 47. The preliminary cost estimate for this application is \$3,045,500.00. The local share would equal \$1,045,500.00. Staff has included the exhibits in the packet for Council's review.

### **Fox Road Multi Use Path – Option B**

Staff has also looked at an alternate option for multi-use path from Hoover Forest Preserve east to Morgan Street, then using on-road bike path signage from Morgan Street south to 126 to the crossing at IL 47 and IL Route 126 to the trail on the east side of the roadway. This would also create a connection between the Middle School and Hoover Forest Preserve. The preliminary cost estimate for this application is \$2,609,450.00. The local share would equal \$850,620.00. Staff has included the exhibits in the packet for Council's review.

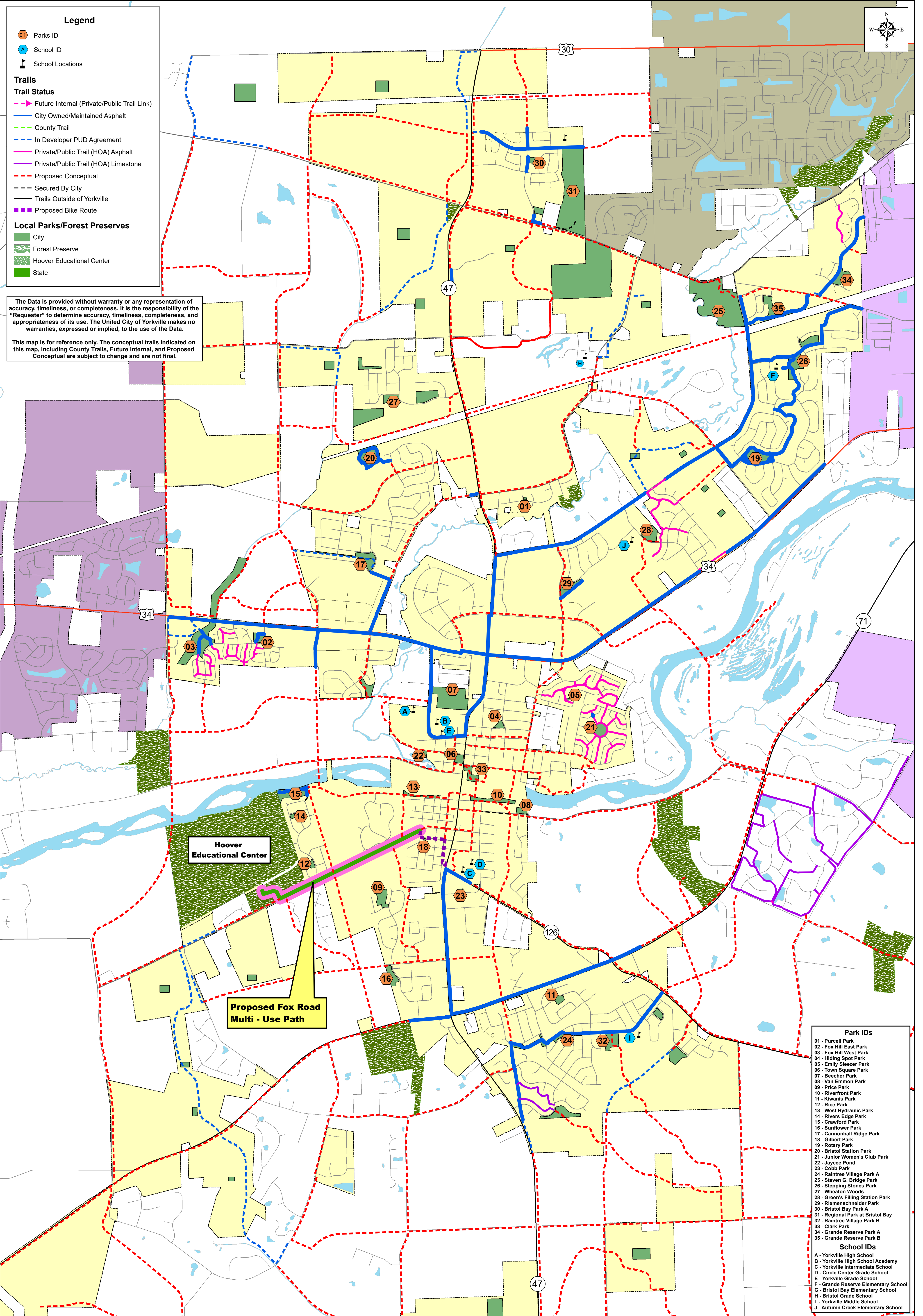
### **Vegetation Management – U.S. Route 34**

Since direction was given at the committee to do low grow, no mow throughout the entire right-of-way. The preliminary cost estimate for this application is \$364,000.00. The local share, or 20% of the project costs, would equate to \$72,800.00. Staff has included the exhibits in the packet for Council's review.

**Recommendation**

Both applications were authorized at the October 13th City Council meeting. Staff would like to request feedback on Option A vs. Option B for the Fox Road Multi-Use Trail Application. Staff will then proceed with the applications prior to the November 2, 2020 deadline.





# Conceptual Shared - Use Trail Map

October 2020







**Engineering Enterprises, Inc.**

52 Wheeler Road, Sugar Grove, IL 60554

<b>JOB NO:</b>	YO1736-C
<b>DESIGNED:</b>	CMF/CCJ
<b>DATE:</b>	10/3/2017 and 10/21/2020
<b>PROJECT TITLE:</b>	Fox Road Shared-Use Path

**Preliminary Cost Estimate - All Sections (8,350 LF, 10' Wide) IL 47 to Hoover Forest Preserve**

ITEM NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	AMOUNT
1	EARTH EXCAVATION	CY	4,453	\$ 30.00	\$ 133,600.00
2	GEOTECHNICAL FABRIC FOR GROUND STABILIZATION	SY	11,133	\$ 1.50	\$ 16,700.00
3	AGGREGATE SUBGRADE IMPROVEMENT 12"	SY	2,227	\$ 15.00	\$ 33,400.00
4	PERIMETER EROSION BARRIER	LF	16,700	\$ 2.50	\$ 41,750.00
5	AGGREGATE BASE COURSE, 10"	SY	11,133	\$ 20.00	\$ 222,660.00
6	BITUMINOUS MATERIALS (PRIME COAT)	LB	25,050	\$ 0.50	\$ 12,525.00
7	HOT-MIX ASPHALT SURFACE COURSE, 2"	TON	1,067	\$ 100.00	\$ 106,700.00
8	DETECTABLE WARNINGS	SF	260	\$ 35.00	\$ 9,100.00
9	PORTLAND CEMENT CONCRETE BIKE PATH, 5"	SF	1,300	\$ 15.00	\$ 19,500.00
10	THERMOPLASTIC PAVEMENT MARKINGS - LINE 6"	FT	420	\$ 2.00	\$ 840.00
11	THERMOPLASTIC PAVEMENT MARKINGS - LINE 12"	FT	660	\$ 4.00	\$ 2,640.00
12	THERMOPLASTIC PAVEMENT MARKINGS - LINE 24"	FT	75	\$ 10.00	\$ 750.00
13	SIDEWALK REMOVAL	SF	13,875	\$ 3.50	\$ 48,562.50
14	RESTORATION	SY	13,917	\$ 14.00	\$ 194,838.00
15	MOBILIZATION	LS	1	\$ 60,000.00	\$ 60,000.00
16	PATH SIGNING	LS	1	\$ 7,500.00	\$ 7,500.00
17	TRAFFIC CONTROL	LS	1	\$ 50,000.00	\$ 50,000.00
18	TREE TRIMMING, PRUNING, AND REMOVAL	LS	1	\$ 25,000.00	\$ 25,000.00
19	BOX CULVERT OR PEDESTRIAN BRIDGE	LS	1	\$ 250,000.00	\$ 250,000.00
20					\$ -
21					\$ -
22					\$ -
23					\$ -

**SUBTOTAL** \$ 1,236,065.50

LAND ACQ ASSUMPTIONS:

ROW AND/OR EASEMENT NEEDED FOR 6,975'

5,925' - 10' OF ROW AND 5' OF EASEMENT

1,050' - 20' OF EASEMENT

\$10 / SQ FT FOR ROW, \$5 / SQ FT FOR EASEMENT

29 PARCELS REQUIRED

\$2,500 PLAT OF HIGHWAY/TITLE, \$2,000 APPRAISAL

\$1,000 REVIEW APPRAISAL, \$3,500 NEGOTIATIONS

NOTE: ENGINEERING COSTS ASSUME USE OF FEDERAL FUNDS

**PRELIMINARY ENGINEERING I (8%)** \$ 187,410.00

**PRELIMINARY ENGINEERING II (10%)** \$ 234,270.00

**CONST. ENGINEERING, GEOTECHNICAL AND TESTING (12%)** \$ 281,130.00

**ROW/EASEMENT ACQUISITION** \$ 845,620.00

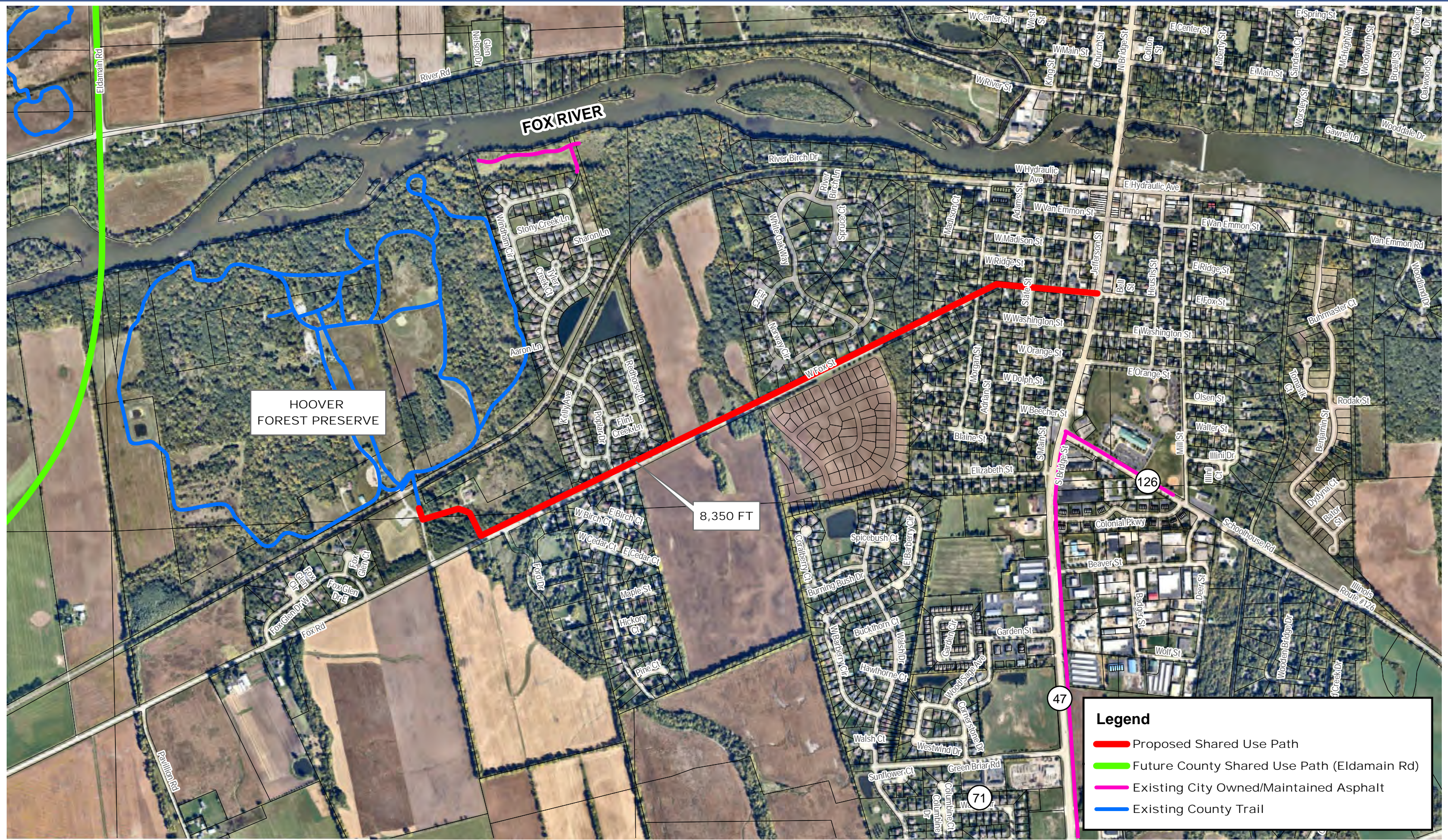
**ROW/EASEMENT DOCUMENTS** \$ 261,000.00

**TOTAL PRELIMINARY COST ESTIMATE** \$ **3,045,500.00**

**FEDERAL PARTICIPATION =** \$ **2,000,000.00**

**LOCAL PARTICIPATION =** \$ **1,045,500.00**





Engineering Enterprises, Inc.



52 Wheeler Road  
Sugar Grove, Illinois 60554  
(630) 466-6700  
www.eeiweb.com



United City of Yorkville

800 Game Farm Road  
Yorkville, IL 60560  
630-553-4350  
www.yorkville.il.us

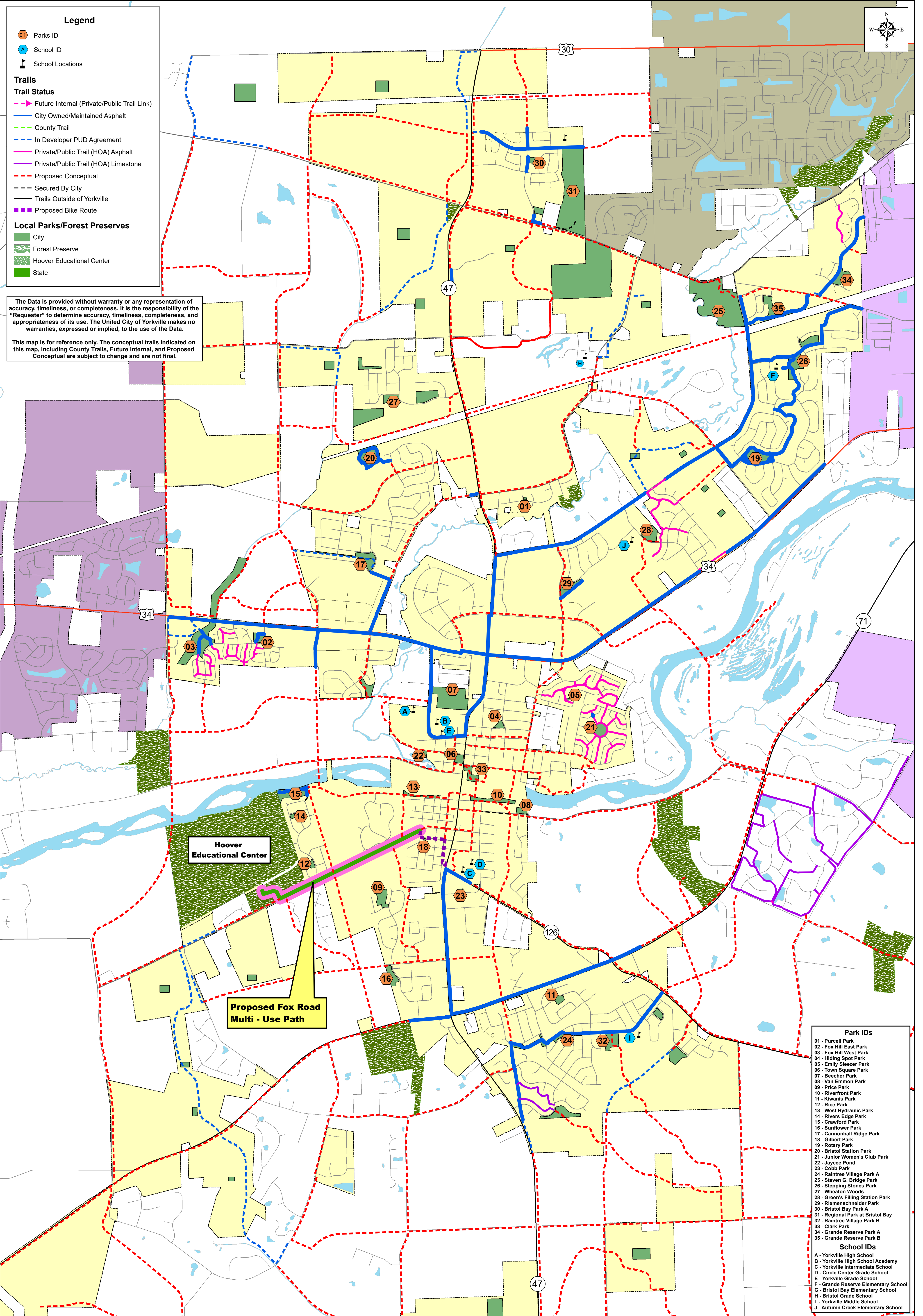
DATE:		October 2020
PROJECT NO.:		YO2028
BY:		MJT
PATH:		H:\GIS\PUBLIC\YORKVILLE\2017\
FILE:		YO2028_2020 ITEP App
NO.	DATE	REVISIONS

2,000 1,000 0 Feet

UNITED CITY OF YORKVILLE  
2020 ITEP APPLICATION  
FOX ROAD SHARED USE PATH







# Conceptual Shared - Use Trail Map

October 2020







**Engineering Enterprises, Inc.**

52 Wheeler Road, Sugar Grove, IL 60554

<b>JOB NO:</b>	YO1736-C
<b>DESIGNED:</b>	CMF/CCJ
<b>DATE:</b>	10/3/2017 and 10/21/2020
<b>PROJECT TITLE:</b>	Fox Road Shared-Use Path

**Preliminary Cost Estimate - All Sections (6,962 LF, 10' Wide) Morgan St. to Hoover Forest Preserve with signed bicycle route from IL 47 to Morgan St.**

ITEM NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	AMOUNT
1	EARTH EXCAVATION	CY	3,712	\$ 30.00	\$ 111,360.00
2	GEOTECHNICAL FABRIC FOR GROUND STABILIZATION	SY	9,280	\$ 1.50	\$ 13,920.00
3	AGGREGATE SUBGRADE IMPROVEMENT 12"	SY	1,856	\$ 15.00	\$ 27,840.00
4	PERIMETER EROSION BARRIER	LF	13,920	\$ 2.50	\$ 34,800.00
5	AGGREGATE BASE COURSE, 10"	SY	9,280	\$ 20.00	\$ 185,600.00
6	BITUMINOUS MATERIALS (PRIME COAT)	LB	20,880	\$ 0.50	\$ 10,440.00
7	HOT-MIX ASPHALT SURFACE COURSE, 2"	TON	1,067	\$ 100.00	\$ 106,700.00
8	DETECTABLE WARNINGS	SF	260	\$ 35.00	\$ 9,100.00
9	PORTLAND CEMENT CONCRETE BIKE PATH, 5"	SF	1,300	\$ 15.00	\$ 19,500.00
10	THERMOPLASTIC PAVEMENT MARKINGS - LINE 6"	FT	420	\$ 2.00	\$ 840.00
11	THERMOPLASTIC PAVEMENT MARKINGS - LINE 12"	FT	660	\$ 4.00	\$ 2,640.00
12	THERMOPLASTIC PAVEMENT MARKINGS - LINE 24"	FT	75	\$ 10.00	\$ 750.00
13	SIDEWALK REMOVAL	SF	13,875	\$ 3.50	\$ 48,562.50
14	RESTORATION	SY	13,917	\$ 14.00	\$ 194,838.00
15	MOBILIZATION	LS	1	\$ 60,000.00	\$ 60,000.00
16	PATH SIGNING	LS	1	\$ 12,500.00	\$ 12,500.00
17	TRAFFIC CONTROL	LS	1	\$ 50,000.00	\$ 50,000.00
18	TREE TRIMMING, PRUNING, AND REMOVAL	LS	1	\$ 25,000.00	\$ 25,000.00
19	BOX CULVERT OR PEDESTRIAN BRIDGE	LS	1	\$ 250,000.00	\$ 250,000.00
20					\$ -
21					\$ -
22					\$ -
23					\$ -

**SUBTOTAL** \$ 1,164,390.50

LAND ACQ ASSUMPTIONS:

ROW AND/OR EASEMENT NEEDED FOR 6,975'

5,925' - 10' OF ROW AND 5' OF EASEMENT

1,050' - 20' OF EASEMENT

\$10 / SQ FT FOR ROW, \$5 / SQ FT FOR EASEMENT

17 PARCELS REQUIRED

\$2,500 PLAT OF HIGHWAY/TITLE, \$2,000 APPRAISAL

\$1,000 REVIEW APPRAISAL, \$3,500 NEGOTIATIONS

**PRELIMINARY ENGINEERING I (8%)** \$ 160,580.00

**PRELIMINARY ENGINEERING II (10%)** \$ 200,730.00

**CONST. ENGINEERING, GEOTECHNICAL AND TESTING (12%)** \$ 240,880.00

**ROW/EASEMENT ACQUISITION** \$ 671,870.00

**ROW/EASEMENT DOCUMENTS** \$ 171,000.00

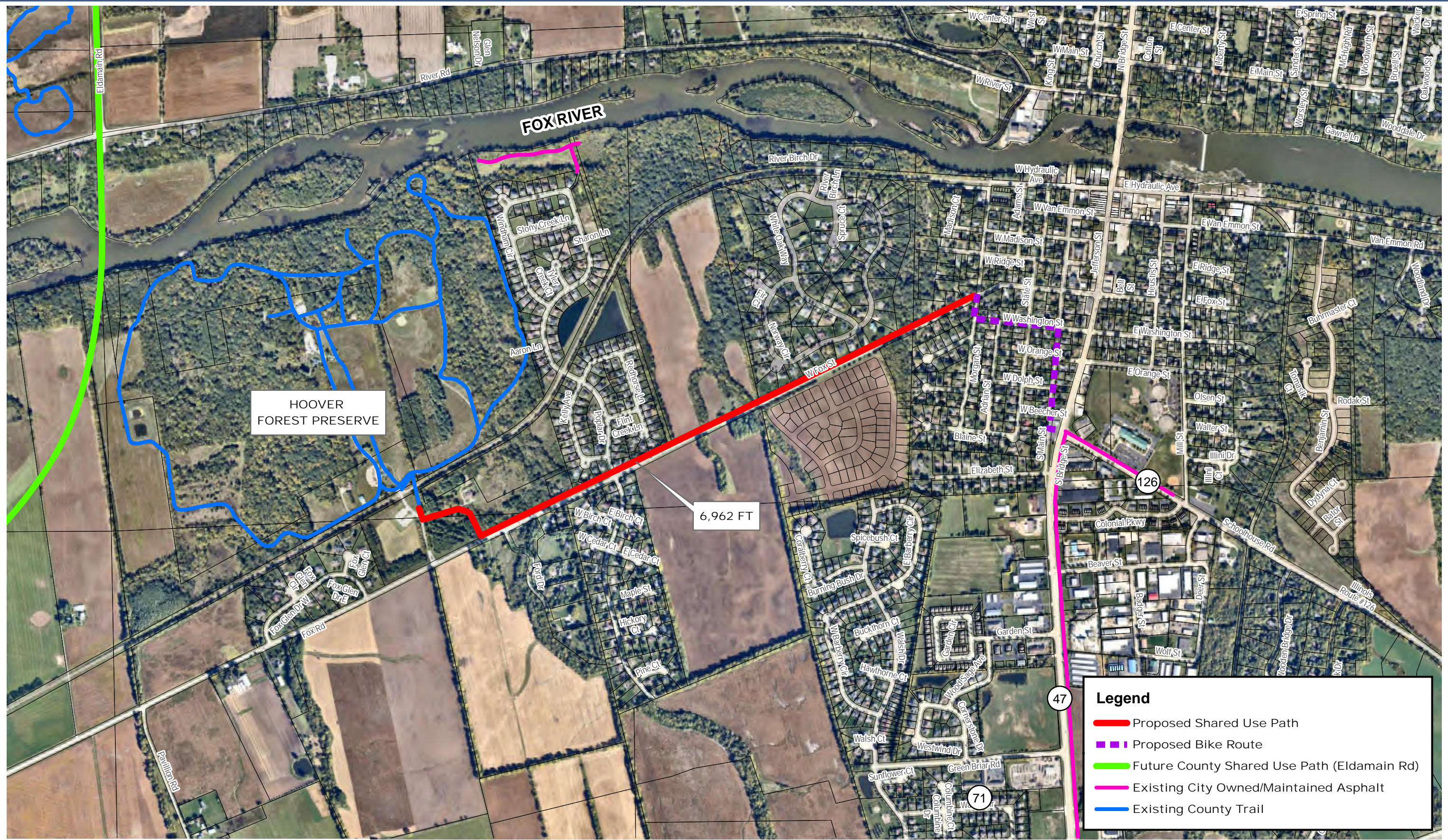
**TOTAL PRELIMINARY COST ESTIMATE** \$ **2,609,450.00**

**FEDERAL PARTICIPATION =** \$ **1,758,830.00**

**LOCAL PARTICIPATION =** \$ **850,620.00**

NOTE: ENGINEERING COSTS ASSUME USE OF FEDERAL FUNDS





Engineering Enterprises, Inc.



52 Wheeler Road  
Sugar Grove, Illinois 60554  
(630) 466-6700  
www.eeiweb.com



United City of Yorkville

800 Game Farm Road  
Yorkville, IL 60560  
630-553-4350  
www.yorkville.il.us

DATE:		October 2020
PROJECT NO.:		YO2028
BY:		MJT
PATH:		H:\GIS\PUBLIC\YORKVILLE\2017\
FILE:		YO2028_2020 ITEP App
NO.	DATE	REVISIONS

DATE: October 2020  
PROJECT NO.: YO2028  
BY: MJT  
PATH: H:\GIS\PUBLIC\YORKVILLE\2017\  
FILE: YO2028\_2020 ITEP App

2,000 1,000 0 Feet

### Legend

- Proposed Shared Use Path
- Proposed Bike Route
- Future County Shared Use Path (Eldamain Rd)
- Existing City Owned/Maintained Asphalt
- Existing County Trail

UNITED CITY OF YORKVILLE  
2020 ITEP APPLICATION  
FOX ROAD SHARED USE PATH







**Engineering Enterprises, Inc.**

52 Wheeler Road, Sugar Grove, IL 60554

<b>JOB NO:</b>	YO2031-C
<b>DESIGNED:</b>	CCJ
<b>DATE:</b>	October 21, 2020
<b>PROJECT TITLE:</b>	Rte. 34 Vegetation Management

**CONCEPTUAL COST ESTIMATE**

ITEM				UNIT	
NO.	ITEM	UNIT	QUANTITY	PRICE	AMOUNT
1	HERBICIDE APPLICATION	ACRE	50.4	\$ 405.00	\$ 20,420.00
2	SEED BED PREPARATION	ACRE	25.2	\$ 635.00	\$ 16,010.00
3	LOW MAINTENANCE TURF SEED AND FERTILIZER	ACRE	25.2	\$ 1,555.00	\$ 39,190.00
4	HYDROMULCH	ACRE	25.2	\$ 5,520.00	\$ 139,110.00
5	SUPPLEMENTAL WATERING	UNIT	100.0	\$ 200.00	\$ 20,000.00
6	TRAFFIC CONTROL AND PROTECTION	L SUM	1	\$ 30,000.00	\$ 30,000.00
7	MOBILIZATION	L SUM	1	\$ 15,000.00	\$ 15,000.00

**TOTAL CONCEPTUAL COST ESTIMATE \$ 280,000.00**

**PRELIMINARY ENGINEERING I (8%) \$ 22,400.00**

**PRELIMINARY ENGINEERING II (10%) \$ 28,000.00**

**CONST. ENGINEERING, GEOTECHNICAL AND TESTING (12%) \$ 33,600.00**

**TOTAL PRELIMINARY COST ESTIMATE \$ 364,000.00**

**FEDERAL PARTICIPATION = \$ 291,200.00**

**LOCAL PARTICIPATION = \$ 72,800.00**



Legend

Vegetation Management Areas



Engineering Enterprises, Inc.  
52 Wheeler Road  
Sugar Grove, Illinois 60554  
(630) 466-6700  
www.eefweb.com



United City of Yorkville  
800 Game Farm Road  
Yorkville, IL 60560  
630-553-4350  
www.yorkville.il.us

DATE:		OCTOBER 2020
PROJECT NO.:		YO2028
BY:		MJT
PATH:		H:\GIS\PUBLIC\YORKVILLE\2020\
FILE:		2028_Route 34 Median Exhibit 1
NO.	DATE	REVISIONS



ROUTE 34  
VEGETATION MANAGEMENT  
AREAS - EXHIBIT 1





Legend

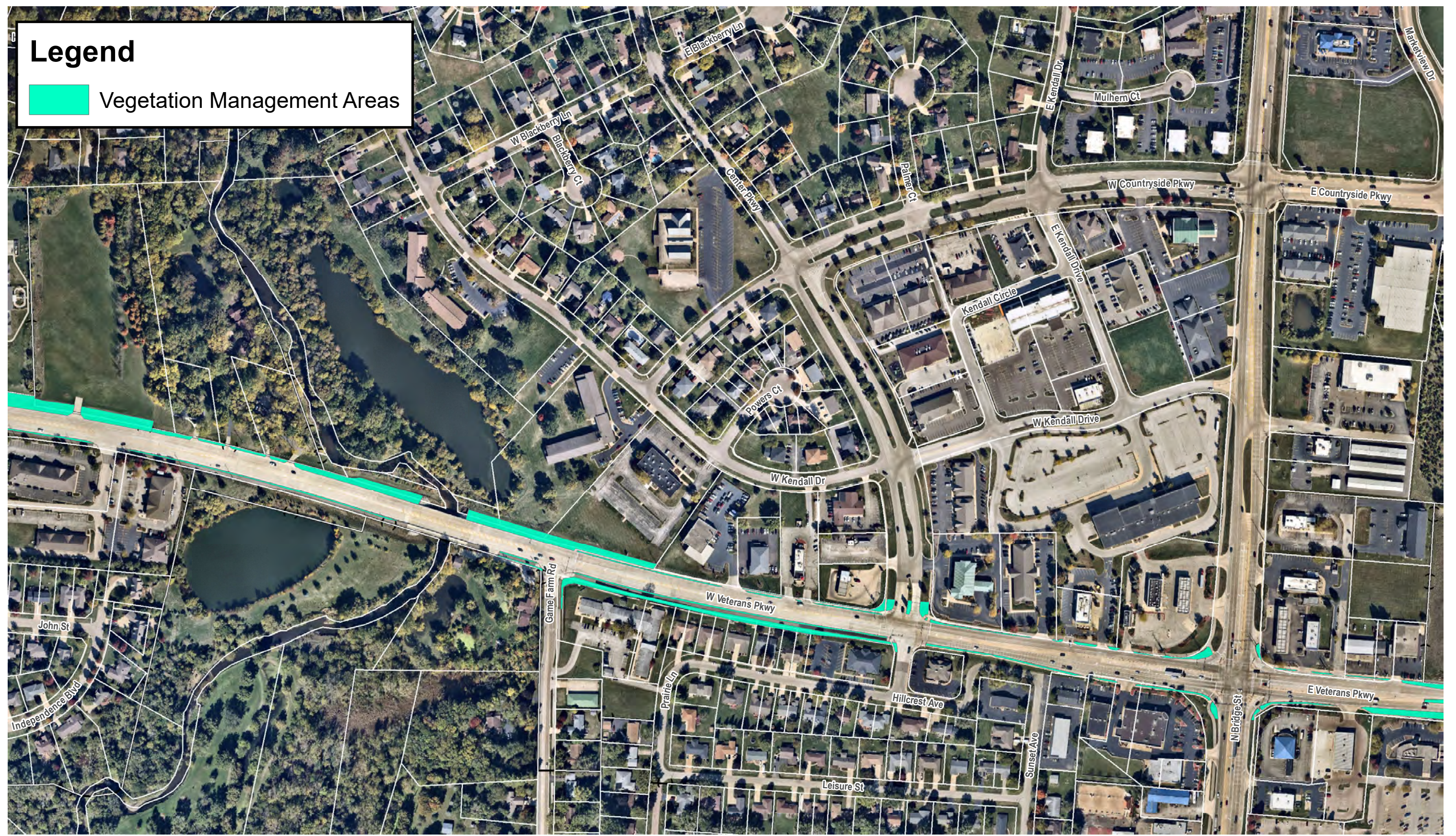

Vegetation Management Areas





# Legend

Vegetation Management Areas

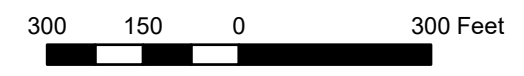


**Engineering Enterprises, Inc.**  
 52 Wheeler Road  
 Sugar Grove, Illinois 60554  
 (630) 466-6700  
[www.eeiweb.com](http://www.eeiweb.com)



**United City of Yorkville**  
 800 Game Farm Road  
 Yorkville, IL 60560  
 630-553-4350  
[www.yorkville.il.us](http://www.yorkville.il.us)

DATE:		OCTOBER 2020
PROJECT NO.:		YO2028
BY:		MJT
PATH:		H:\GIS\PUBLIC\YORKVILLE\2020\
FILE:		YO2028_Route 34 Median Exhibit 3
NO.	DATE	REVISIONS



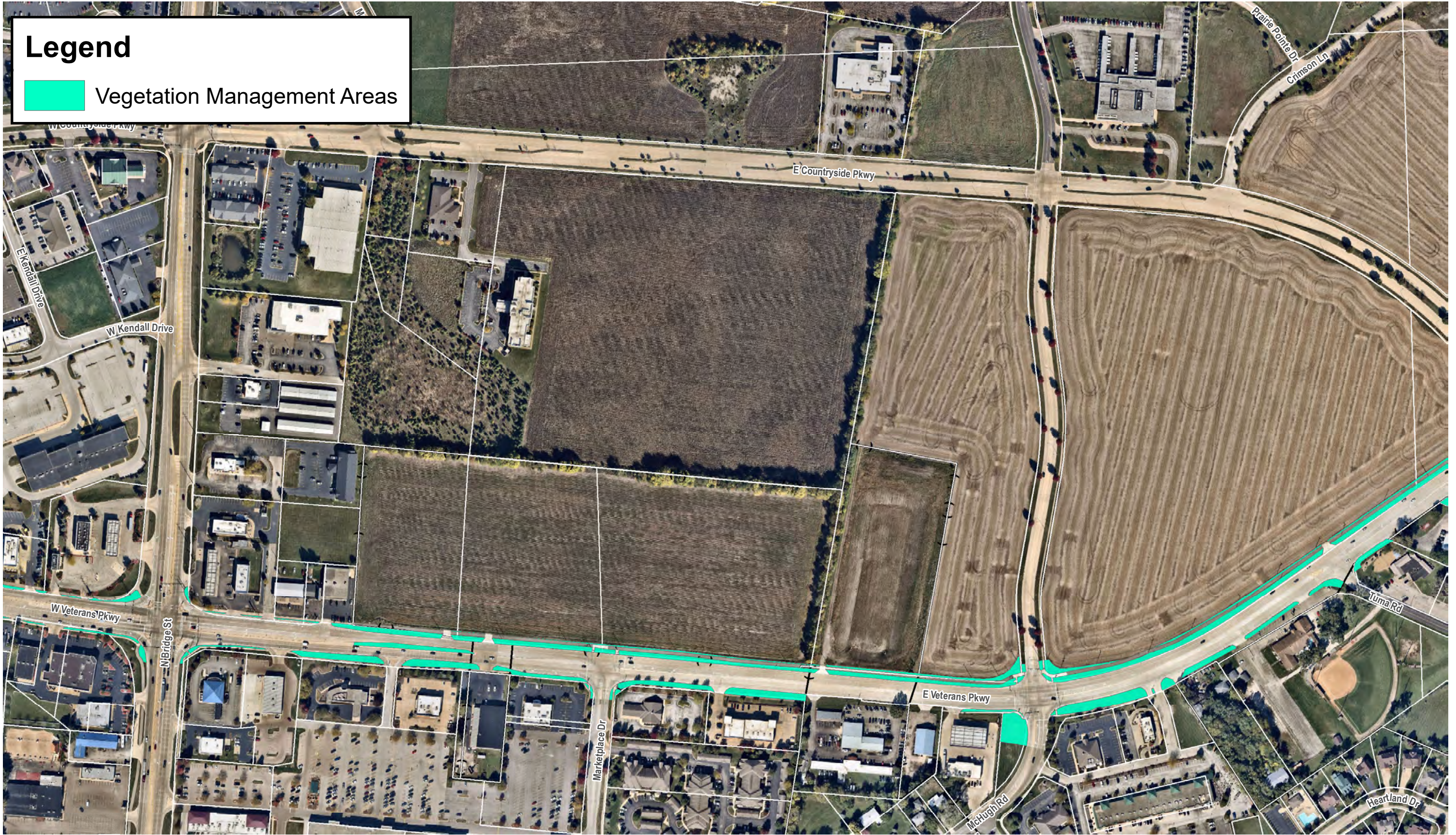
## ROUTE 34 VEGETATION MANAGEMENT AREAS - EXHIBIT 3





Legend

Vegetation Management Areas





Legend


Vegetation Management Areas





Legend

Vegetation Management Areas





Legend


Vegetation Management Areas







Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input checked="" type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input checked="" type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Public Works Committee #1

Tracking Number

PW 2020-58

### Agenda Item Summary Memo

**Title:** Water Department Truck Purchases

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** Proposing to purchase two new trucks for the water department.

### Council Action Previously Taken:

Date of Action: PW 10-20-20 Action Taken: Moved forward to City Council agenda.

Item Number: PW 2020-58

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Eric Dhuse  
Name

Public Works  
Department

### Agenda Item Notes:

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# Memorandum

To: Public Works Committee  
From: Eric Dhuse, Director of Public Works  
CC: Bart Olson, Administrator  
Rob Fredrickson, Finance Director  
Date: October 5, 2020  
Subject: Water Department Truck Purchases

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## **Summary**

Recommendation the purchase of two (2) new pickup trucks for the Water Department.

## **Background**

As part of the annual budget process, staff evaluates the condition of the Public Works fleet. The approved FY2021 budget included the purchase of two (2) pickup trucks in the Water Operations Fund, and two (2) snow plows in the Public Works Capital Fund. These purchases will replace trucks currently in the Public Works Department fleet that are past their useful life.

Staff intends to use the State Purchase Program through the Illinois Department of Central Management Services to purchase the pickup trucks and equipment. Due to the coronavirus pandemic, there have been delays at the State level in the processing of the final contract documentation. The bids have been opened, vendor's selected, but they haven't been able to officially award the contract yet. Once the contract is officially awarded and the documentation is available, staff intends to place the order immediately (if approved).

## **Truck #1 –**

### *New Vehicle*

2021 Ford F350 with a Knapheide 8' service body and Boss 8'-6" snow plow with a total purchase price of \$52,424. The full build sheet (quote) is attached for your review (Exhibit A).

### *Current Vehicle*

2008 Ford F350 (VIN# 1FDWF37Y08ED57176) with a service body (Y4) - This vehicle has 80,000 miles and has been used for hauling heavy loads and snow removal services throughout its career. Staff expects an estimated revenue of \$5,000-\$7,500 from the auction sale. Attached the vehicle replacement evaluation form for your review (Exhibit B).

## **Truck #2 –**

### *New Vehicle*

2021 Ford F250 with a Knapheide 8' service body and Boss 8'-6" snow plow with a total purchase price of \$50,144. The full bid sheet (quote) is attached for your review (Exhibit C).

### *Current Vehicle*

2005 Ford F250 (VIN# 1FTSX21575EC28484) – This vehicle has 114,000 miles. This vehicle has mechanical and body concerns that would far exceed its value if repaired. Staff expects an estimated revenue of \$500-\$1000 from the auction sale. Attached the vehicle replacement evaluation form for your review (Exhibit D).

The estimated savings and proceeds from the sale will remain in the water fund for future purchases. To increase the life of the service bodies on the vehicles, Staff requests the remaining \$1,432 to have spray liner installed in the bottom of the tool compartments on the service body to extend its life cycle.

## **Financial Breakdown**

\$ 90,000	Water Operations Fund (trucks) - 51-510-60-00-6070
\$ 14,000	PW Capital Fund (snow plows) - 25-215-60-00-6060
\$104,000	Total Budget Amount
\$ 52,424	Purchase of Truck #1 with Plow
\$ 50,144	Purchase of Truck #2 with Plow
\$ 1,432	Spray Liner
\$104,000	Purchase Total

## **Recommendation**

Staff requests the Committee recommend to the City Council authorize the purchase two vehicles with snow plows from Bob Ridings Ford, Taylorville, Illinois, using the state purchase program in the amount not to exceed \$102,568 and the purchase of any other additions needed for the daily operations of this vehicle for a total vehicle amount not to exceed \$104,000.

## **Attachments**

- Resolution
- Exhibit A – Bob Ridings Ford Truck #1 Quote
- Exhibit B – Vehicle Replacement Evaluation Form - Y4
- Exhibit C – Bob Ridings Ford Truck #2 Quote
- Exhibit D - Vehicle Replacement Evaluation Form - Y30

**A RESOLUTION OF THE UNITED CITY OF YORKVILLE, ILLINOIS,  
AUTHORIZING THE PURCHASE OF TWO VEHICLES FROM BOB RIDINGS FORD,  
TAYLORVILLE, ILLINOIS IN THE AMOUNT NOT TO EXCEED \$102,568.**

**WHEREAS**, the United City of Yorkville (the “City”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

**WHEREAS**, pursuant to the Governmental Purchasing Act, 30 ILCS 525/1 *et. seq.* (the “Act”), the City determined it to be in its best interests to purchase two (2) vehicles through the joint purchasing program of the State of Illinois; and

**WHEREAS**, after completion of the competitive procuring process as required by the Act, the State of Illinois awarded the Bob Ridings Ford of Taylorville, Illinois, as the lowest responsible bidder; and

**WHEREAS**, it is in the best interest of the City to approve the purchase the two police vehicles as itemized on Exhibit A and Exhibit C attached hereto from Bob Ridings Ford of Taylorville, Illinois; and

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois:

*Section 1:* The foregoing recitals are hereby incorporated in this Resolution as the findings of the Corporate Authorities.

*Section 2:* Pursuant the Act, the City Administrator is hereby authorized and directed to proceed with the purchase of two vehicles as itemized on “*Exhibit A and Exhibit C*” through Bob Ridings Ford, Taylorville, Illinois through the State of Illinois.

*Section 3:* This Resolution shall be in full force and effect upon its passage and approval as provided by law.

Passed by the City Council of the United City of Yorkville, Kendall County, Illinois this \_\_\_\_ day of \_\_\_\_\_, A.D. 2020.

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CITY CLERK

KEN KOCH \_\_\_\_\_

DAN TRANSIER \_\_\_\_\_

JACKIE MILSCHEWSKI \_\_\_\_\_

ARDEN JOE PLOCHER \_\_\_\_\_

CHRIS FUNKHOUSER \_\_\_\_\_

JOEL FRIEDERS \_\_\_\_\_

SEAVAR TARULIS \_\_\_\_\_

JASON PETERSON \_\_\_\_\_

**APPROVED** by me, as Mayor of the United City of Yorkville, Kendall County, Illinois  
this \_\_\_\_ day of \_\_\_\_\_, A.D. 2020.

\_\_\_\_\_  
MAYOR

*Attest:*

\_\_\_\_\_  
CITY CLERK

# Ford F350 Pickup Specs for Illinois Local Government Agencies Pg 2

## Bob Ridings Fleet Sales Program

Todd Crews, Fleet Sales Mgr.

Ph. 217-824-2207

931 Springfield Rd

E-Mail

Fax 217-824-4252

Taylorville IL 62568

toddffleet@aol.com

Ordering Agency: UNITED City of Yorkville Ford Fleet # \_\_\_\_\_ Quantity: 1

Contact Person: ERIC DAUSE Purchase Order # \_\_\_\_\_

Address: 800 GAME FARM RD City & Zip: Yorkville 62568 Cost Each \$ \_\_\_\_\_

Phone: 630-878-7102 Fax/Email: EDAUSE@Yorkville.IL.US TOTAL ORDER COST \$ \_\_\_\_\_

### STEP 1, SELECT Your F350 Model XL Standard Package Equipment Includes: See more at [www.ford.com](http://www.ford.com)

6.2 Litre E85 V-8 w/385 HP & HD 10spd Automatic Power Steering & Brakes & 4 Wheel Disc Anti Lock Brakes & Advance Trac  
LT245/75R17E Tires w/Full Size Spare w/17" Silver Styled Steel Wheels 34 Gal Fuel Tank (29 Gal w/Diesel Short Bed)  
Trailer Pkg. w/650 CCA Battery & HD 200 Amp Alternator Intermittent Wipers Front & Side Air Bags  
HD Oil & Trans Coolers, Class V Trailer Hitch and Wiring Extendable Trailer Mirrors AutoLamp On/Off Headlamps  
Air Conditioning AM/FM Stereo NOW includes SYNC Bluetooth AND Rearview Camera w/Dash Screen (with pickup bed)  
XL Trim w/40/20/40 Vinyl Split Seat & Full Vinyl Floor Covering Black Grille & Bumpers & HD Front Tow Hooks  
3/36 Basic Warranty, 5/60 Powertrain 4x4 Models Also Include Solid Front Axle & 2spd ELECTRIC Shift on the Fly 4x4

**SINGLE Rear Wheels, 10,100 min GVWR (optional 18" wheels & tires add capacity, inquire)**

☒ 2021 F350 REGULAR Cab Pickup w/8ft Bed 2wd \$26,975.00 ☒ 4x4 \$29,595.00

2021 F350 SUPER Cab w/6.75ft SHORT Bed 2wd \$29,075.00 4x4 \$31,575.00

SUPER Cab includes w/8ft LONG Bed 2wd \$29,250.00 4x4 \$31,750.00

Flip-Out Cab Access Doors & Folding Rear Bench Seat.

2021 F350 CREW Cab w/6.75ft SHORT Bed 2wd \$30,195.00 4x4 \$32,750.00

CREW Cab includes w/8ft LONG Bed 2wd \$30,370.00 4x4 \$32,925.00

FULL Rear Doors & FULL Rear Bench Seat.

OPTIONAL NEW 7.3 Litre V8, Includes HD 10spd Automatic, 430 horsepower, 475 lb Torque \$1675.00  
ENGINES 6.7 Powerstroke Turbo Diesel V8, w/Dual Alternators & Batteries & 100,000 mi Warranty \$9550.00

### STEP 2, SELECT Paint Color and Interior (Includes Med Gray Interior) School Bus Yellow \$635.00

☒ (Z1) White (M7) Carbonized Gray (PQ) Bright Race Red SPECIAL Paint Omaha Orange \$635.00  
(JS) Silver (HX) Antimatter Blue (UM) Agate Black (Inquire) Dk Green Gem \$635.00

XL INTERIOR Vinyl 40/20/40 Split Bench Seat Standard (1S) Cloth 40/20/40 Split Bench (Std w/XLT) \$95.00  
WITH CREW CAB \$285.00

### STEP 3, SELECT Options & Equipment for XL Base Model (All Items this section INCLUDED w/XLT)

XL Value Pkg w/Cruise & Chrome Bumpers \$375.00 Power Windows/Locks/Mirrors & Remote Keyless  
Cruise Control ONLY \$215.00 Reg & Super Cab \$835.00 Crew Cab \$1035.00

STX UPGRADE Pkg, Includes XL Value Pkg PLUS Chrome Grille 110V Power Outlet \$175.00  
& 18" Aluminum Wheels w/LT275/70R18 Tires \$1825.00 SIRIUS XM Radio \$175.00

18" Tires (ADD 500-1000 lb GVWR, INQUIRE) \$425.00 Chrome Bumper Décor Pkg \$210.00

Fleet Driver Assistance Pkg, Includes BLIS Blind Spot System WITH Built in Factory Trailer Brake \$249.00

Cross Traffic Alert, Lane Keeping Alert, PreCollision Assist with Forward Collision Warning and Automatic High Beams \$950.00 SYNC 3 w/8" TouchScreen Control \$425.00

Preliminary 2021 Introductory Information, contact me to review your selections before ordering!!



**X XLT UPGRADE PACKAGE, Includes XL AND STX Standard AND OPTIONAL Equipment on Pg 2, PLUS**

Sirius Radio, Chrome Grille & Bumpers, 18" Aluminum Wheels, Co-Pilot 360 Driver  
 Assist Pkg, SYNC 3 w/8" TouchScreen, Cloth 40/20/40 Split Bench Seat PLUS MORE!!!  
**SPECIFY** **X Full Vinyl Floor Covering** **Carpeted Floor w/Mats**

**X REGULAR Cab \$4675.00**  
**SUPER Cab \$4975.00**  
**CREW Cab \$5475.00**

**XLT OPTIONS** (2S) Bucket Seats & Full Size Console w/Armrest & Storage (Super & Crew Cab Only) \$895.00

**XLT VALUE PKG** Includes Power Driver Seat & Keyless Entry Keypad (17V)(Super & Crew Cab also include power adjustable pedals) Regular Cab \$1395.00  
 Super & Crew Cab \$1525.00

**XLT PREMIUM PKG (17P)**(Super & Crew Cab ONLY) Includes Power Driver AND Passenger Seats, HEATED Seats, Chrome Pkg Including Wheels, Door Handles, Tow Hooks, Mirror Covers & Tubular Step Bars. Keyless Keypad, Power Pedals, Fog Lamps, Reverse Sensing System, and PowerScope Mirrors **\$3150.00**

(53R) Ultimate Trailer Tow Camera System w/Backup Assist, Includes 360 Degree Camera System & Trailer Reverse Guidance \$1550.00

Fog Lamps \$125.00  
 Power Adjust Pedals \$125.00

PowerScope Power Folding Trailer Mirrors w/Utility Lights \$275.00

GPS Navigation \$565.00

**2021 F350 FACTORY OPTIONS for all Models**

**\*WORK ESSENTIALS** We STRONGLY ENCOURAGE the following (\*) important equipment for EVERY WORK TRUCK!!!

**X \*AUXILIARY HELPER SPRINGS & Rear Stabilizer Bar \$150.00**

**\*Electronic Locking Axle** (posi-traction/anti-spin axle) \$360.00

**X \*All Terrain Tires** w/Standard XL 17" Wheels \$150.00  
**X 18" Wheels, STX or XLT \$250.00**

**X \*4x4 Snowplow Prep Pkg \$230.00**

(REQUIRED for Plow Use, Incl HD Front Springs)

**X Extra HD 240 Amp Alternator \$80.00**

**X Dual Batteries w/Gas V8 \$200.00**

(Diesel Includes Dual Batteries & Dual Alternators)

2wd Heavy Serv. Suspension (for 2wd w/Service Body) \$125.00

Factory Upfitter Switch Panel w/6 Switches \$150.00

4x4 Skid Plate Pkg (Super Cab & Crew Cab Only) \$100.00

PTO Provision (REQUIRES Diesel or 7.3 V8) \$275.00

Built in Factory Trailer Brake (with XL, Included w/XLT) \$249.00

Engine Block Heater \$95.00

Daytime Running Lights \$45.00

Factory Backup Alarm \$135.00

Factory Remote Start \$230.00

CNG/LPG Prep Pkg (Inquire) \$300.00

Deep Tinted Rear Glass & Rear Defogger (with XL) \$90.00

Rear Defogger w/XLT (Deep Tint Std) \$60.00

Deep Tint Glass & Pwr Sliding Rear Window (with XL) \$425.00

Pwr Sliding RR Window w/XLT \$395.00

(Sliding Window with Super Cab & Crew Cab Only)

**(\*) DIESEL ONLY OPTIONS (Inquire)**

**\*HD Trailer Pkg, 30,000 GCWR \$1095.00**

**\*WITH HD Backup Assist (Inquire) \$2695.00**

**\*Manual Operator Regen (Inquire) \$250.00**

**\*Rapid-Heat Supplement Cab Heater \$250.00**

**RUNNING BOARD OPTIONS (a MUST for 4x4s, Inquire)**

**FACTORY Black Regular Cab \$320.00**

**Running Boards Super or Crew \$425.00**

**Molded Mudflaps, Set of 4 \$120.00**

STAINLESS Aftermarket Black \$450.00

Tubular Cab Steps Polished \$550.00

Tubular Front Black Steel \$695.00

Brush/Grille Guard Polished Stainless \$995.00

**INTERIOR AND BODY PROTECTION**

Door Edge Guards, Black \$30.00

HD Deep Groove Rubber Floor Mats \$75.00

**X WeatherTech Premium X Front Pr \$140.00**

Floor Liners Frt & Rear \$225.00

Vent Visors, Frt Pair \$89.00

Smoke Acrylic Set of 4 \$125.00

Bug Deflector, Smoke Acrylic \$130.00

**FACTORY TRAILERING OPTIONS (Not Available w/Service Body)**

GOOSENECK Pkg w/Ball & Factory Prep Pkg \$695.00

5<sup>TH</sup> WHEEL Hitch Pkg, 18,000 lb Rating, Includes

Factory Prep Pkg w/Bed Reinforcements & Wiring \$1495.00

Factory Bed Prep Pkg ONLY (Inquire) \$455.00

EXTRA ADD Programmed Key w/NO Remote \$70.00 ea

KEYS ADD Key & Remote Combo \$195.00 ea

(2 Std) Factory CD Rom Service Manual \$275.00

**X RHINO Liner Spray in Bedliner \$650.00**

**X Undercoat \$269.00**

**PICKUP BED OPTIONS (Not Avail w/Svc Body)**

LED Bed Courtesy Lighting \$60.00

Factory Tailgate Step w/Assist Handle \$350.00

Reverse Sensing System \$275.00

Soft Folding Tonneau Cover (21D) \$525.00

Hard Folding Tonneau Cover (21E) \$995.00

Retractable Tonneau Cover (21J) \$1695.00

Molded Plastic Drop In Bedliner \$335.00

**FACTORY Spray in Bedliner \$575.00**

Rearview Camera Kit WITH Service Body or Bed Delete  
 (NOTE additional cost to install, Inquire) \$395.00

**PENDING 2021 introductory information, contact me to review your selections before ordering!!**



**X Knapheide 8ft Service Body Package** Replaces Factory Pickup Box and Bumper with 8ft Service Body. Model 696J w/E-Coated Steel, Standard 40" Height, Includes 3 Compartments Per Side 14" Deep w/Std. Shelving Pkg. 96"x 49" Treadplate Floor, Stainless Hinges & Paddle Latches, Slam Latch Tailgate **\$6995.00**  
**See at [www.knapheide.com](http://www.knapheide.com)** ADD Flip Top Body \$1000.00

ADD Compartment Power Locks, Wired to Factory  
Truck Power Locks & Remote!! \$1195.00  
Manual Master Locking System \$545.00

LED Rope Lighting in Compartments \$995.00

OPTIONS Paint White or Black No Cost  
 AVAILABLE Paint to Match for other Colors Inquire

**X Knapliner Spray Lined Rear Bumper** \$150.00  
**X Knapliner Spray in Bedliner, Cargo Area** \$995.00  
**X Pintle/Ball Combo Hitch** \$295.00  
Hot Stick Compartment Door \$475.00  
Rear Grab Handles \$65.00  
Frt Corner Alum Rock Guards \$120.00  
Rear Bumper Vise Bracket \$150.00

WEATHERGUARD Model 1225 Ladder Rack (1000 lb, 72" Wide) \$1725.00  
ADD Model 1259 Screen Cab Protector for 1500 lb Capacity \$2175.00

**CTECH Premium Aluminum Drawer Systems, Installed in Knapheide Compartments**  
5 Drawer in Front Vertical Compartment, Left or Right Side \$1250.00 ea  
2 Drawer in Horizontal Compartment, Left or Right Side \$995.00 ea  
5 Drawer in Front Vertical Compartment, Left or Right Side \$1125.00 ea

**GO Light Work Area Spotlight**  
 Mounted On Post at Front Corner of Body at Cab Height, Remote Control Operation \$895.00

**TOMMYGATE** 1300 lb Capacity, includes Black Steel Platform with 11" Folding Extension, Model 54 & 60 **\$3775.00**  
**G2 LIFTGATE** (Not available w/Toppers, includes backup camera relocate w/pickups) USE ALUMINUM Platform \$695.00

**RAMSEY** Front Mount, 6000lb, Remote Controls, 95ft Cable w/Hook, Includes Black Grille Guard \$3385.00  
**WINCHES** REAR MOUNT 8000lb, Remote, Cable, Removable TRAILER HITCH Mount \$2685.00

#### EMERGENCY LIGHTING

Federal "Highlighter" 15" LED Amber Light Bar  
WITH Special CHMSL Platform \$875.00  
WITH BACKRACK Cab Protector \$945.00

Federal 6" Round LED Amber Strobe  
WITH BACKRACK Cab Protector \$825.00

BACKRACK Cab Protector ONLY \$450.00

**X Federal 4 Way Built in Parking Lamp Strobes, Amber LED, Our most popular** \$695.00

#### A.R.E. PICKUP CAP/TOPPERS PHOTOS & INFO at [www.4are.com](http://www.4are.com)

LS II FIBERGLASS HARD TONNEAU LID \$1545.00  
 Clamped to Bedrails, Std Body Colors, Raises w/Hydraulic Struts

V SERIES FIBERGLASS CAP TOPPER, Cab Height \$1745.00  
 Bolted to Bedrails, Std Body Colors, Deep Tint Sliding Side Windows  
ADD Sliding Front Window \$125.00  
Use Solid Sides, NO Side Glass No Cost  
SWING UP Side Windows \$275.00  
EXTRA Height Wedge Top \$425.00  
Install Clamped w/Aluminum Clamps \$30.00

Cargo Glide from A.R.E Available with any A.R.E Cap or Lid  
 Contractor Grade, 4" Aluminum Side Rails, 70% Extension  
1000lb Classic \$1095.00  
1500lb Cargo Glide Pro \$1495.00  
2200lb Cargo Glide Pro HD \$1695.00  
1500lb w/100% Extension \$1995.00  
2200lb w/100% Extension \$2295.00

DCU COMMERCIAL ALUMINUM CAP \$1895.00

.035 Aluminum, Painted White, Cab High, Includes Swing-Up Rear Gate & Side Doors w/NO Windows  
EXTRA HEIGHT 6" Taller Roof \$175.00  
SPECIAL PAINT Color (inquire) \$300.00  
Swing Out Rear Double Doors \$400.00  
Roof Liner \$100.00  
 WINDOW NO Windows Standard  
 OPTIONS Front & Rear Glass \$195.00  
Front, Rear & Sides \$295.00  
 SIDE DOOR NO Doors, Solid Sides No Cost  
 OPTIONS Side Windows \$295.00  
Built In Tool Bins \$300.00  
Shelving Options, \$200.00  
Dome Lamps, Inquire  
Ladder Rack, 220 lb Capacity \$200.00  
Deluxe Locking Ladder Rack \$725.00  
SPECIAL Amber LED Strobe System Inquire

**PENDING 2021 introductory information, contact me to review your selections before ordering!!**

**WEATHERGUARD ALUMINUM TOOLBOXES**

Bright Treadplate Aluminum Premium Toolboxes

\_\_\_ Front Crossbox, \_\_\_ Single Lid \$895.00  
 \_\_\_ Double Lid \$995.00

\_\_\_ Side Boxes, \_\_\_ Left or \_\_\_ Right Side \$775.00  
 \_\_\_ Pair, BOTH Sides \$1490.00

\_\_\_ HIGH Side Box \_\_\_ Left or \_\_\_ Right Side \$995.00  
 \_\_\_ Pair, BOTH Sides \$1890.00

**UWS ALUMINUM TOOLBOXES**

Bright Treadplate, Quality LOWER COST Toolboxes!!

\_\_\_ Front Crossbox, \_\_\_ Single or \_\_\_ Double Lid \$495.00

\_\_\_ Side Boxes, \_\_\_ Left or \_\_\_ Right Side \$495.00  
 \_\_\_ Pair, BOTH Sides \$925.00

**PICKUP** \_\_\_ Weatherguard Model 1275, Black Steel, 1000 lb Capacity \$1395.00  
**Ladder Rack** \_\_\_ ADD Screened Cab Protector for 1500 lb Capacity \$1795.00

[www.weatherguard.com](http://www.weatherguard.com)**SNOWPLOWS** Include Quick Release Mount & Rubber or Poly Snow Deflector (REQUIRES Snowplow Prep Pkg on Pg 3)**FOR 4x4's** \_\_\_ **WESTERN 7.5 ProPlow w/Ultra-Mount \$5695.00**

\_\_\_ Western 8ft ProPlow \$5795.00  
 \_\_\_ Western 8ft ProPlow PLUS \$5995.00  
 \_\_\_ Western 8.5 ft Pro PLUS \$6095.00  
 \_\_\_ Western 9.0 ft Pro PLUS \$6195.00  
 \_\_\_ Western 8.5ft MVP3 V-Plow \$6545.00  
 \_\_\_ Western 9.5ft MVP3 V-Plow \$6945.00  
 \_\_\_ Western 8.5ft Prodigy Plow \$6945.00  
 \_\_\_ Western 8-10ft WIDE OUT \$7445.00

ALL PLOWS Include  
 Hand Held Remote

NOTE MVP3 includes flared wings, Wide Out uses sliding wings  
 OPTION \_\_\_ ADD HEATED LED Lights \$525.00

\_\_\_ **BOSS 7.5 ft Super Duty \$6175.00**

\_\_\_ Boss 8.0 ft Super Duty \$6375.00

☒ Boss 8.5 ft Super Duty \$6525.00

\_\_\_ Boss 9.0 ft Super Duty \$6675.00

\_\_\_ Boss 8.2 ft VXT V-PLOW \$7375.00

\_\_\_ Boss 9.2 ft VXT V-PLOW \$7575.00

(Note VXT Models include Flared Wings)

\_\_\_ Boss 8-10ft EXT Adjustable

with Sliding Wings \$8225.00

NOTE All BOSS Plows INCLUDE LED Lights

\_\_\_ **WESTERN TORNADO, POLY V Box Spreader**, 1/2 hp Electric Power, 1.8 Cu Yd  
 Hopper, Mounted w/Ratcheting Hold Downs, Electric Controls in Cab

\_\_\_ **7 foot \$6250.00**\_\_\_ **8 foot \$6950.00**

\_\_\_ **WESTERN STRIKER, STAINLESS V Box Spreader**, Includes Electric Power, 2.0 Yd  
 Hopper w/Top Screen, Mounted w/Ratcheting Hold Downs, Electric Controls in Cab

\_\_\_ **8 foot \$6250.00**\_\_\_ **9 foot \$6950.00**

\_\_\_ **WESTERN Model 2500** Low Profile, Below Tailgate, 1/3 hp Electric Power, 8.5 cu ft Poly Hopper \$2975.00

\_\_\_ **WESTERN Model 1000** Low Profile, Below Tailgate, 1/3 hp Electric Power, 8 cu ft Poly Hopper \$2575.00

**FORD EXTENDED SERVICE PLAN** factory warranty coverage good at any Ford Dealer, \$100 deductible after 3yr/36,000 mi.

Inquire for details or different time or mileage limits (Trucks w/Bed Delete or Service Bodies NOT Included, Inquire)

\_\_\_ **6yr/100,000 mi Powertrain**\_\_\_ **5yr/75,000 mi Extra Care**\_\_\_ **5yr/75,000 mi. PremiumCare**

\_\_\_ 2wd \$1495.00

\_\_\_ 2wd \$1495.00

\_\_\_ 2wd \$1795.00

\_\_\_ 4x4 \$1595.00

\_\_\_ 4x4 \$1595.00

\_\_\_ 4x4 \$1895.00

\_\_\_ w/Snowplow \$2295.00

\_\_\_ w/Snowplow \$2295.00

\_\_\_ w/Snowplow \$2495.00

**DELIVERY TO YOUR LOCATION**

\_\_\_ One Truck \$295.00 ☒ Two or More \$250.00 ea

**WE CAN PROCESS YOUR "M" LICENSE & TITLE**

\_\_\_ New Municipal "M" License and Title \$208.00

**PLEASE SUBMIT THIS FORM WITH YOUR ORDER AND THANK YOU FOR YOUR BUSINESS!!****PENDING 2021 introductory information, contact me to review your selections before ordering!!**

Vehicle #	Y4	Year	2008	United City of Yorkville  Vehicle Replacement Guideline Evaluation Form		
Make	FORD	Model	F350 UTILITY			
Miles	73,825	Hours	5,182			
Original \$	45,000.00	(date)	5/1/08			
Budgeted Replacement \$		\$65,000.00		Replacement Point Range:		
/Auction / Estimated Trade-in \$		\$10,000.00		Under 18 points	Condition I	Excellent
Life Expectancy	10			18 - 22 points	Condition II	Good
Type of Service	4			23 - 27 points	Condition III	Qualifies for replacement
Division	SEWER AND WATER			28+ points	Condition IV	High priority replacement



FACTOR	POINTS	DESCRIPTION	VEHICLE SCORE
AGE	1	Each year of chronological age	13
MILES / HOURS	1	Each 10,000 miles of usage	8
	1	Each 700 hours of usage (priority over miles on heavy duty and off-road equipment)	
TYPE OF SERVICE	1	Standard sedans and light pickups	4
	2	Standard vehicles with the occasional off-road usage	
	3	Vehicles that pull trailers, haul heavy loads, has continued off-road usage, and police	
	4	Any vehicle involved in snow removal	
	5	Police emergency response vehicles	
RELIABILITY (PM work is not included)	1	In shop one time within a three month time period, no major breakdowns or road calls	1
	2	In shop one time within a three month time period, 1 breakdown or road call within a	
	3	In shop more than twice within a one month time period, no major breakdown or road call	
	4	In shop more than once within one month time period, two or more breakdowns/road calls	
	5	In shop more than twice monthly, two or more breakdowns within one month time period	
MAINTENANCE AND REPAIR COSTS (Accident Repairs not included)	1	Maintenance costs (cumulative total) are ≤ 10% of purchase cost	2
	2	Maintenance costs (cumulative total) are ≤ 25% of purchase cost	
	3	Maintenance costs (cumulative total) are ≤ 45% of purchase cost	
	4	Maintenance costs (cumulative total) are ≤ 60% of purchase cost	
	5	Maintenance costs (cumulative total) are ≥ 61% of purchase cost	
CONDITION	1	Good drive train and minor body imperfections (road chips, scratches)	3
	2	Imperfections in body & paint, paint fading & dents, interior fair (no rips, tears, burns),	
	3	Noticeable imperfections in body and paint surface, some minor rust, minor damage from	
	4	Previous accident damage, poor paint and body condition, rust (holes), bad interior (tears,	
	5	Previous accident damage, poor paint, bad interior, drive train that is damaged or	
<b>TOTAL</b>			<b>31</b>



# Ford F250 Pickup Specs for Illinois Local Government Agencies Pg 2

## Bob Ridings Fleet Sales Program

Todd Crews, Fleet Sales Mgr.

Ph. 217-824-2207

931 Springfield Rd

E-Mail

Fax 217-824-4252

Taylorville IL 62568

toddffleet@aol.com

Ordering Agency: UNITED CITY OF YORKVILLE Ford Fleet # \_\_\_\_\_ Quantity: 1

Contact Person: ERIC DIXIE Purchase Order # \_\_\_\_\_

Address: 800 GAME FARM RD City & Zip: YORKVILLE IL 62568 Cost Each \$ \_\_\_\_\_

Phone: 632-878-7102 Fax/Email: EDIXIE@YORKVILLE.IL.US TOTAL ORDER COST \$ \_\_\_\_\_

### STEP 1, SELECT Your F250 Model XL Standard Package Equipment Includes: See more at [www.ford.com](http://www.ford.com)

6.2 Litre E85 V-8 w/385 HP & HD 6spd Automatic Power Steering & Brakes & 4 Wheel Disc Anti Lock Brakes & Advance Trac  
LT245/75R17E Tires w/Full Size Spare w/17" Silver Styled Steel Wheels 34 Gal Fuel Tank (29 Gal w/Diesel Short Bed)  
Trailer Pkg. w/650 CCA Battery & HD 200 Amp Alternator Intermittent Wipers Front & Side Air Bags  
HD Oil & Trans Coolers, Class V Trailer Hitch and Wiring Extendable Trailer Mirrors AutoLamp On/Off Headlamps  
Air Conditioning AM/FM Stereo NOW includes SYNC Bluetooth AND Rearview Camera w/Dash Screen (with pickup bed)  
XL Trim w/40/20/40 Vinyl Split Seat & Full Vinyl Floor Covering Black Grille & Bumpers & HD Front Tow Hooks  
3/36 Basic Warranty, 5/60 Powertrain 4x4 Models Also Include Solid Front Axle & 2spd ELECTRIC Shift on the Fly 4x4

☒ 2021 F250 REGULAR Cab Pickup w/8ft Bed 2wd \$24,845.00 ☒ 4x4 \$27,345.00

2021 F250 SUPER Cab w/6.75ft SHORT Bed 2wd \$26,745.00 4x4 \$29,195.00

SUPER Cab includes w/8ft LONG Bed 2wd \$26,920.00 4x4 \$29,370.00

Flip-Out Cab Access Doors & Folding Rear Bench Seat.

2021 F250 CREW Cab w/6.75ft SHORT Bed 2wd \$27,895.00 4x4 \$30,395.00

CREW Cab includes w/8ft LONG Bed 2wd \$28,070.00 4x4 \$30,570.00

FULL Rear Doors & FULL Rear Bench Seat.

OPTIONAL NEW 7.3 Litre V8, Includes HD 10spd Automatic, 430 horsepower, 475 lb Torque \$1975.00  
ENGINES 6.7 Powerstroke Turbo Diesel V8, w/Dual Alternators & Batteries & 100,000 mi Warranty \$9550.00

### STEP 2, SELECT Paint Color and Interior (Includes Med Gray Interior)

☒ (Z1) White ☐ (J7) Magnetic Gray ☐ (PQ) Bright Race Red School Bus Yellow \$635.00  
☐ (JS) Silver ☐ (N1) Dk Blue ☐ (UM) Agate Black SPL Dk Green Gem (Inquire) \$635.00

XL INTERIOR Vinyl 40/20/40 Split Bench Seat Standard (1S) Cloth 40/20/40 Split Bench (Std w/XT) \$95.00  
WITH CREW CAB \$285.00

### STEP 3, SELECT Options & Equipment for XL Base Model (All Items this section INCLUDED w/XT)

XL Value Pkg w/Cruise & Chrome Bumpers \$375.00 Power Windows/Locks/Mirrors & Remote Keyless  
Cruise Control ONLY \$215.00 Reg & Super Cab \$835.00 Crew Cab \$1035.00

STX UPGRADE Pkg, Includes XL Value Pkg PLUS Chrome Grille 110V Power Outlet \$175.00  
& 18" Aluminum Wheels w/LT275/70R18 Tires \$1825.00 SIRIUS XM Radio \$175.00

Fleet Driver Assistance Pkg, Includes BLIS Blind Spot System WITH Chrome Bumper Décor Pkg \$220.00  
Cross Traffic Alert, Lane Keeping Alert, PreCollision Assist with Built in Factory Trailer Brake \$249.00  
Forward Collision Warning and Automatic High Beams \$950.00 SYNC 3 w/8" TouchScreen Control \$425.00

Preliminary Introductory Information, contact me to review your selections before ordering!!

**2021 Ford F250 PICKUP Options**

Pg 3

**XLT UPGRADE PACKAGE, Includes XL AND STX Standard AND OPTIONAL Equipment on Pg 2, PLUS**

Sirius Radio, Chrome Grille &amp; Bumpers, 18" Aluminum Wheels, Co-Pilot 360 Driver

Assist Pkg, SYNC 3 w/8" TouchScreen, Cloth 40/20/40 Split Bench Seat PLUS MORE!!!

**SPECIFY** \_\_\_ Full Vinyl Floor Covering \_\_\_ Carpeted Floor w/Mats**X REGULAR Cab \$4675.00**

\_\_\_ SUPER Cab \$4975.00

\_\_\_ CREW Cab \$5475.00

**XLT OPTIONS** \_\_\_ (2S) Bucket Seats & Full Size Console w/Armrest & Storage (Super & Crew Cab Only) \$895.00\_\_\_ **XLT VALUE PKG** Includes Power Driver Seat & Keyless Entry Keypad \_\_\_ Regular Cab \$1395.00  
(17V)(Super & Crew Cab also include power adjustable pedals) \_\_\_ Super & Crew Cab \$1525.00\_\_\_ **XLT PREMIUM PKG** (17P)(Super & Crew Cab ONLY) Includes Power Driver AND Passenger Seats, HEATED Seats, Chrome Pkg Including Wheels, Door Handles, Tow Hooks, Mirror Covers & Tubular Step Bars. Keyless Keypad, Power Pedals, Fog Lamps, Reverse Sensing System, and PowerScope Mirrors **\$3150.00**

\_\_\_ (53R) Ultimate Trailer Tow Camera System w/Backup Assist, Includes 360 Degree Camera System &amp; Trailer Reverse Guidance \$1550.00

\_\_\_ Fog Lamps \$125.00

\_\_\_ Power Adjust Pedals \$125.00

\_\_\_ PowerScope Power Folding Trailer Mirrors w/Utility Lights \$275.00

\_\_\_ GPS Navigation \$565.00

**2021 F250 FACTORY OPTIONS for all Models****\*WORK ESSENTIALS** We STRONGLY ENCOURAGE the following (\*) important equipment for EVERY WORK TRUCK!!!**X \*AUXILIARY HELPER SPRINGS & Rear Stabilizer Bar \$150.00**

\_\_\_ \*Electronic Locking Axle (posi-traction/anti-spin axle) \$360.00

**X \*All Terrain Tires** \_\_\_ w/Standard XL 17" Wheels \$150.00**X** \_\_\_ w/STX or XLT 18" Wheels \$250.00

\_\_\_ 2wd Heavy Serv. Suspension (for 2wd w/Service Body) \$125.00

\_\_\_ Factory Upfitter Switch Panel w/6 Switches \$150.00

\_\_\_ 4x4 Skid Plate Pkg (Super Cab &amp; Crew Cab Only) \$100.00

\_\_\_ PTO Provision (REQUIRES Diesel or 7.3 V8) \$275.00

\_\_\_ Built in Factory Trailer Brake (with XL, Included w/XLT) \$249.00

\_\_\_ Deep Tinted Rear Glass &amp; Rear Defogger (with XL) \$90.00

\_\_\_ Rear Defogger w/XLT (Deep Tint Std) \$60.00

\_\_\_ Deep Tint Glass &amp; Pwr Sliding Rear Window (with XL) \$425.00

\_\_\_ Pwr Sliding RR Window w/XLT \$395.00

(Sliding Window with Super Cab &amp; Crew Cab Only)

**X \*4x4 Snowplow Prep Pkg \$230.00**

(REQUIRED for Plow Use, Incl HD Front Springs)

**X** Extra HD 240 Amp Alternator \$80.00**X** Dual Batteries w/Gas V8 \$200.00

(Diesel Includes Dual Batteries &amp; Dual Alternators)

\_\_\_ Engine Block Heater \$95.00

\_\_\_ Daytime Running Lights \$45.00

\_\_\_ Factory Backup Alarm \$135.00

\_\_\_ Factory Remote Start \$230.00

\_\_\_ CNG/LPG Prep Pkg (Inquire) \$300.00

\_\_\_ Roof Clearance Lights \$95.00

**(\*) DIESEL ONLY OPTIONS (inquire)**

\_\_\_ \*HD Trailer Pkg, 30,000 GCWR \$1095.00

\_\_\_ \*WITH HD Backup Assist (inquire) \$2695.00

\_\_\_ \*Manual Operator Regen (Inquire) \$250.00

\_\_\_ \*Rapid-Heat Supplement Cab Heater \$250.00

**RUNNING BOARD OPTIONS (a MUST for 4x4s, Inquire)**\_\_\_ **FACTORY Black** \_\_\_ Regular Cab \$320.00

\_\_\_ Running Boards \_\_\_ Super or Crew \$425.00

\_\_\_ Molded Mudflaps, Set of 4 \$120.00

\_\_\_ STAINLESS Aftermarket \_\_\_ Black \$450.00

\_\_\_ Tubular Cab Steps \_\_\_ Polished \$550.00

\_\_\_ Tubular Front \_\_\_ Black Steel \$695.00

\_\_\_ Brush/Grille Guard \_\_\_ Polished Stainless \$995.00

**INTERIOR AND BODY PROTECTION**

\_\_\_ Door Edge Guards, Black \$30.00

\_\_\_ HD Deep Groove Rubber Floor Mats \$75.00

**X** WeatherTech Premium **X** Front Pr \$140.00

Floor Liners \_\_\_ Frt &amp; Rear \$225.00

\_\_\_ Vent Visors, \_\_\_ Frt Pair \$89.00

Smoke Acrylic \_\_\_ Set of 4 \$125.00

\_\_\_ Bug Deflector, Smoke Acrylic \$120.00

**FACTORY TRAILERING OPTIONS (Not Available w/Service Body)**

\_\_\_ GOOSENECK Pkg w/Ball &amp; Factory Prep Pkg \$695.00

\_\_\_ 5<sup>TH</sup> WHEEL Hitch Pkg, 18,000 lb Rating, Includes

Factory Prep Pkg w/Bed Reinforcements &amp; Wiring \$1495.00

\_\_\_ Factory Bed Prep Pkg ONLY (inquire) \$455.00

EXTRA \_\_\_ ADD Programmed Key w/NO Remote \$70.00 ea

KEYS \_\_\_ ADD Key &amp; Remote Combo \$195.00 ea

(2 Std) \_\_\_ Factory CD Rom Service Manual \$275.00

**X** RHINO Liner Spray in Bedliner \$650.00**X** Undercoat \$269.00**PICKUP BED OPTIONS (Not Avail w/Svc Body)**

\_\_\_ LED Bed Courtesy Lighting \$60.00

\_\_\_ Factory Tailgate Step w/Assist Handle \$350.00

\_\_\_ Reverse Sensing System \$275.00

\_\_\_ Soft Folding Tonneau Cover (21D) \$525.00

\_\_\_ Hard Folding Tonneau Cover (21E) \$995.00

\_\_\_ Retractable Tonneau Cover (21J) \$1695.00

\_\_\_ Molded Plastic Drop In Bedliner \$335.00

\_\_\_ **FACTORY Spray in Bedliner \$575.00**\_\_\_ Rearview Camera Kit WITH Service Body or Bed Delete  
(NOTE additional cost to install, inquire) \$395.00**ALWAYS contact me to review your selections before ordering!!**

**X KNAPEIDE 8ft Service Body Package** Replaces Factory Pickup Box and Bumper with 8ft Service Body. Model 696J w/E-Coated Steel, Standard 40" Height, Includes 3 Compartments Per Side 14" Deep w/Std. Shelving Pkg. 96"x 49" Treadplate Floor, Stainless Hinges & Paddle Latches, Slam Latch Tailgate **\$6995.00**  
See at [www.knapheide.com](http://www.knapheide.com) **ADD Flip Top Body \$1000.00**

**ADD Compartment Power Locks, Wired to Factory**  
Truck Power Locks & Remote!! \$1195.00  
Manual Master Locking System \$545.00

**LED Rope Lighting in Compartments \$995.00**

**X Knapliner Spray Lined Rear Bumper \$150.00**

**X Knapliner Spray in Bedliner, Cargo Area \$995.00**

**X Pintle/Ball Combo Hitch \$295.00**

Hot Stick Compartment Door \$475.00

Rear Grab Handles \$65.00

Frt Corner Alum Rock Guards \$120.00

Rear Bumper Vise Bracket \$150.00

OPTIONS Paint White or Black No Cost  
AVAILABLE Paint to Match for other Colors Inquire

**WEATHERGUARD Model 1225 Ladder Rack (1000 lb, 72" Wide) \$1725.00**

**ADD Model 1259 Screen Cab Protector for 1500 lb Capacity \$2175.00**

**CTECH Premium Aluminum Drawer Systems, Installed in Knapheide Compartments**

**5 Drawer in Front Vertical Compartment, Left or Right Side \$1250.00 ea**

**2 Drawer in Horizontal Compartment, Left or Right Side \$995.00 ea**

**5 Drawer in Front Vertical Compartment, Left or Right Side \$1125.00 ea**

**GO Light Work Area Spotlight**

Mounted On Post at Front Corner  
of Body at Cab Height, Remote  
Control Operation \$895.00

**TOMMYGATE 1300 lb Capacity, includes Black Steel Platform with 11" Folding Extension, Model 54 & 60 \$3775.00**  
**G2 LIFTGATE** (Not available w/Toppers, includes backup camera relocate w/pickups) **USE ALUMINUM Platform \$695.00**

**RAMSEY Front Mount, 6000lb, Remote Controls, 95ft Cable w/Hook, Includes Black Grille Guard \$3385.00**  
**WINCHES REAR MOUNT 8000lb, Remote, Cable, Removable TRAILER HITCH Mount \$2685.00**

#### EMERGENCY LIGHTING

**Federal "Highlighter" 15" LED Amber Light Bar**  
**WITH Special CHMSL Platform \$875.00**  
**WITH BACKRACK Cab Protector \$945.00**

**Federal 6" Round LED Amber Strobe**  
**WITH BACKRACK Cab Protector \$825.00**

**BACKRACK Cab Protector ONLY \$450.00**

**X Federal 4 Way Built in Parking Lamp Strobes, Amber LED, Our most popular \$695.00**

#### A.R.E. PICKUP CAP/TOPPERS PHOTOS & INFO at [www.4are.com](http://www.4are.com)

**LS II FIBERGLASS HARD TONNEAU LID \$1545.00**  
Clamped to Bedrails, Std Body Colors, Raises w/Hydraulic Struts

**V SERIES FIBERGLASS CAP TOPPER, Cab Height \$1745.00**  
Bolted to Bedrails, Std Body Colors, Deep Tint Sliding Side Windows

**ADD Sliding Front Window \$125.00**  
**Use Solid Sides, NO Side Glass No Cost**  
**SWING UP Side Windows \$275.00**  
**EXTRA Height Wedge Top \$425.00**  
**Install Clamped w/Aluminum Clamps \$30.00**

**Cargo Glide from A.R.E Available with any A.R.E Cap or Lid**  
Contractor Grade, 4" Aluminum Side Rails, 70% Extension

**1000lb Classic \$1095.00**  
**1500lb Cargo Glide Pro \$1495.00**  
**2200lb Cargo Glide Pro HD \$1695.00**  
**1500lb w/100% Extension \$1995.00**  
**2200lb w/100% Extension \$2295.00**

**DCU COMMERCIAL ALUMINUM CAP \$1895.00**

.035 Aluminum, Painted White, Cab High, Includes  
Swing-Up Rear Gate & Side Doors w/NO Windows

**EXTRA HEIGHT 6" Taller Roof \$175.00**

**SPECIAL PAINT Color (inquire) \$300.00**

**Swing Out Rear Double Doors \$400.00**

**Roof Liner \$100.00**

**WINDOW NO Windows Standard**

**OPTIONS Front & Rear Glass \$195.00**

**Front, Rear & Sides \$295.00**

**SIDE DOOR NO Doors, Solid Sides No Cost**

**OPTIONS Side Windows \$295.00**

**Built In Tool Bins \$300.00**

**Shelving Options, \$200.00**

**Dome Lamps, Inquire**

**Ladder Rack, 220 lb Capacity \$200.00**

**Deluxe Locking Ladder Rack \$725.00**

**SPECIAL Amber LED Strobe System Inquire**

**Preliminary Introductory Information, contact me to review your selections before ordering!!**



**WEATHERGUARD ALUMINUM TOOLBOXES**

Bright Treadplate Aluminum Premium Toolboxes

\_\_\_ Front Crossbox, \_\_\_ Single Lid \$895.00  
 \_\_\_ Double Lid \$995.00

\_\_\_ Side Boxes, \_\_\_ Left or \_\_\_ Right Side \$775.00  
 \_\_\_ Pair, BOTH Sides \$1490.00

\_\_\_ HIGH Side Box \_\_\_ Left or \_\_\_ Right Side \$995.00  
 \_\_\_ Pair, BOTH Sides \$1890.00

**UWS ALUMINUM TOOLBOXES**

Bright Treadplate, Quality LOWER COST Toolboxes!!

\_\_\_ Front Crossbox, \_\_\_ Single or \_\_\_ Double Lid \$495.00

\_\_\_ Side Boxes, \_\_\_ Left or \_\_\_ Right Side \$495.00  
 \_\_\_ Pair, BOTH Sides \$925.00

**PICKUP** \_\_\_ Weatherguard Model 1275, Black Steel, 1000 lb Capacity \$1395.00  
**Ladder Rack** \_\_\_ ADD Screened Cab Protector for 1500 lb Capacity \$1795.00

[www.weatherguard.com](http://www.weatherguard.com)**SNOWPLOWS** Include Quick Release Mount & Rubber or Poly Snow Deflector (REQUIRES Snowplow Prep Pkg on Pg 3)**FOR 4x4's** \_\_\_ **WESTERN 7.5 ProPlow w/Ultra-Mount \$5695.00**

\_\_\_ Western 8ft ProPlow \$5795.00

\_\_\_ Western 8ft ProPlow PLUS \$5995.00

\_\_\_ Western 8.5 ft Pro PLUS \$6095.00

\_\_\_ Western 9.0 ft Pro PLUS \$6195.00

ALL PLOWS Include \_\_\_ Western 8.5ft MVP3 V-Plow \$6545.00  
 Hand Held Remote \_\_\_ Western 9.5ft MVP3 V-Plow \$6945.00

\_\_\_ Western 8.5ft Prodigy Plow \$6945.00

\_\_\_ Western 8-10ft WIDE OUT \$7445.00

NOTE MVP3 includes flared wings, Wide Out uses sliding wings

OPTION \_\_\_ ADD HEATED LED Lights \$525.00

\_\_\_ **BOSS 7.5 ft Super Duty \$6175.00**

\_\_\_ Boss 8.0 ft Super Duty \$6375.00

☒ Boss 8.5 ft Super Duty \$6525.00

\_\_\_ Boss 9.0 ft Super Duty \$6675.00

\_\_\_ Boss 8.2 ft VXT V-PLOW \$7375.00

\_\_\_ Boss 9.2 ft VXT V-PLOW \$7575.00

(Note VXT Models include Flared Wings)

\_\_\_ Boss 8-10ft EXT Adjustable

with Sliding Wings \$8225.00

NOTE All BOSS Plows INCLUDE LED Lights

\_\_\_ **WESTERN TORNADO, POLY V Box Spreader**, 1/2 hp Electric Power, 1.8 Cu Yd  
 Hopper, Mounted w/Ratcheting Hold Downs, Electric Controls in Cab

\_\_\_ **7 foot \$6250.00**\_\_\_ **8 foot \$6950.00**

\_\_\_ **WESTERN STRIKER, STAINLESS V Box Spreader**, Includes Electric Power, 2.0 Yd  
 Hopper w/Top Screen, Mounted w/Ratcheting Hold Downs, Electric Controls in Cab

\_\_\_ **8 foot \$6250.00**\_\_\_ **9 foot \$6950.00**

\_\_\_ **WESTERN Model 2500** Low Profile, Below Tailgate, 1/3 hp Electric Power, 8.5 cu ft Poly Hopper \$2975.00

\_\_\_ **WESTERN Model 1000** Low Profile, Below Tailgate, 1/3 hp Electric Power, 8 cu ft Poly Hopper \$2575.00

**FORD EXTENDED SERVICE PLAN** factory warranty coverage good at any Ford Dealer, \$100 deductible after 3yr/36,000 mi. Inquire for details or different time or mileage limits (Trucks w/Bed Delete or Service Bodies NOT Included, Inquire)\_\_\_ **6yr/100,000 mi Powertrain**

\_\_\_ 2wd \$1495.00

\_\_\_ 4x4 \$1595.00

\_\_\_ w/Snowplow \$2295.00

\_\_\_ **5yr/75,000 mi Extra Care**

\_\_\_ 2wd \$1495.00

\_\_\_ 4x4 \$1595.00

\_\_\_ w/Snowplow \$2295.00

\_\_\_ **5yr/75,000 mi. PremiumCare**

\_\_\_ 2wd \$1795.00

\_\_\_ 4x4 \$1895.00

\_\_\_ w/Snowplow \$2495.00

**DELIVERY TO YOUR LOCATION**

\_\_\_ One Truck \$295.00 ☒ Two or More \$250.00 ea

**WE CAN PROCESS YOUR "M" LICENSE & TITLE**

\_\_\_ New Municipal "M" License and Title \$208.00

**PLEASE SUBMIT THIS FORM WITH YOUR ORDER AND THANK YOU FOR YOUR BUSINESS!!**  
**ALWAYS contact me to review your selections before ordering!!**

Vehicle #	Y30	Year	2005	United City of Yorkville		
Make	FORD	Model	F250			
Miles	114,000	Hours	5,705	Vehicle Replacement Guideline Evaluation Form		
Original \$	22,000.00	(date)	5/1/05			
Budgeted Replacement \$		\$55,000.00		Replacement Point Range:		
/Auction / Estimated Trade-in \$		\$1,000.00		Under 18 points	Condition I	Excellent
Life Expectancy	10			18 - 22 points	Condition II	Good
Type of Service	4			23 - 27 points	Condition III	Qualifies for replacement
Division	WATER			28+ points	Condition IV	High priority replacement



FACTOR	POINTS	DESCRIPTION	VEHICLE SCORE
AGE	1	Each year of chronological age	16
MILES / HOURS	1	Each 10,000 miles of usage	11
	1	Each 700 hours of usage (priority over miles on heavy duty and off-road equipment)	
TYPE OF SERVICE	1	Standard sedans and light pickups	4
	2	Standard vehicles with the occasional off-road usage	
	3	Vehicles that pull trailers, haul heavy loads, has continued off-road usage, and police	
	4	Any vehicle involved in snow removal	
	5	Police emergency response vehicles	
RELIABILITY (PM work is not included)	1	In shop one time within a three month time period, no major breakdowns or road calls	1
	2	In shop one time within a three month time period, 1 breakdown or road call within a	
	3	In shop more than twice within a one month time period, no major breakdown or road	
	4	In shop more than once within one month time period, two or more breakdowns/road	
	5	In shop more than twice monthly, two or more breakdowns within one month time period	
MAINTENANCE AND REPAIR COSTS (Accident Repairs not included)	1	Maintenance costs (cumulative total) are ≤ 10% of purchase cost	1
	2	Maintenance costs (cumulative total) are ≤ 25% of purchase cost	
	3	Maintenance costs (cumulative total) are ≤ 45% of purchase cost	
	4	Maintenance costs (cumulative total) are ≤ 60% of purchase cost	
	5	Maintenance costs (cumulative total) are ≥ 61% of purchase cost	
CONDITION	1	Good drive train and minor body imperfections (road chips, scratches)	3
	2	Imperfections in body & paint, paint fading & dents, interior fair (no rips, tears, burns),	
	3	Noticeable imperfections in body and paint surface, some minor rust, minor damage from	
	4	Previous accident damage, poor paint and body condition, rust (holes), bad interior (tears,	
	5	Previous accident damage, poor paint, bad interior, drive train that is damaged or	
<b>TOTAL</b>			<b>36</b>





Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input checked="" type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Public Works Committee #2

Tracking Number

PW 2020-59

### Agenda Item Summary Memo

**Title:** Gas N Wash - Yorkville

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** Acceptance Consideration

#### Council Action Previously Taken:

Date of Action: PW 10-20-20 Action Taken: Moved forward to City Council agenda.

Item Number: PW 2020-59

**Type of Vote Required:** Majority

**Council Action Requested:** Consideration of Approval

**Submitted by:** Brad Sanderson

Name

Engineering

Department

#### Agenda Item Notes:

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*Have a question or comment about this agenda item?*

*Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at [agendas@yorkville.il.us](mailto:agendas@yorkville.il.us), post at [www.facebook.com/CityofYorkville](https://www.facebook.com/CityofYorkville), tweet us at @CityofYorkville, and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>*



# Memorandum

To: Bart Olson, City Administrator  
From: Brad Sanderson, EEI  
CC: Eric Dhuse, Director of Public Works  
Krysti Barksdale-Noble, Community Dev. Dir.  
Lisa Pickering, Deputy City Clerk

Date: September 17, 2020  
Subject: Gas N Wash Yorkville - Acceptance

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The developer has requested that the City accept the public improvements for ownership and maintenance.

All work related to the public improvements, including punch list work has been completed. We recommend that the public improvements (sanitary sewer and sidewalk) as described in the attached Bill of Sale be accepted for ownership and maintenance by the City.

As required by City Code, the developer will be responsible to provide a performance guarantee to cover the one-year maintenance period. This period starts after the City formally accepts the improvements.

Along with final acceptance, there is a bond reduction to 10% of the value of the public improvements (Maintenance Guarantee).

The existing letter of credit and new amounts are as follows:

CNB Bank & Trust	
Letter of Credit No. 21901824 (Existing)	\$207,650.00
Original Approved EOPC (Public Improvement Portion)	\$47,280.00
<b>Required Value (10% of Original)</b>	<b>\$4,728.00</b>
<b>Net Allowable Reduction</b>	<b>\$202,922.00</b>

Upon City Council approval of the acceptance and the receipt of the executed Bill of Sale and new guarantee amount, the existing security may then be released.

## BILL OF SALE

*Seller*, \_\_\_\_\_, in consideration of One and 00/100th Dollar (\$1.00), receipt hereby acknowledged, does hereby sell, assign, transfer and convey to the *Buyer*, the United City of Yorkville, an Illinois municipal corporation, at 800 Game Farm Road, Yorkville, Illinois 60560, the following personal property to wit described in Exhibit A attached hereto for the development know as Gas N Wash Yorkville, and generally shown on Exhibit B.

*Seller* hereby represents and warrants to *Buyer* that *Seller* is the absolute owner of said property, that said property is free and clear of all liens, charges and encumbrances, and that *Seller* has full right, power, and authority to sell said property and to make this Bill of Sale.

**IN WITNESS WHEREOF**, *Seller* has signed and sealed this Bill of Sale at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Signature of Seller

***Subscribed*** and ***Sworn*** to  
before me this \_\_\_\_\_ day  
of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Notary Public

EXHIBIT A  
GAS N WASH - YORKVILLE  
UNITED CITY OF YORKVILLE

UTILITIES	UNIT	QUANTITIY
SANITARY SEWER		
SANITARY SEWER PVC SDR 26, 10"	FOOT	510
SANITARY MANHOLE, 4' DIA W/ FR & LID	EACH	3
ROADWAY		
PCC SIDEWALK, 5" - W/ AGG SUB-BASE, 4"	SQ FT	2,556



# EXHIBIT B: LOCATION OF PUBLIC IMPROVEMENTS

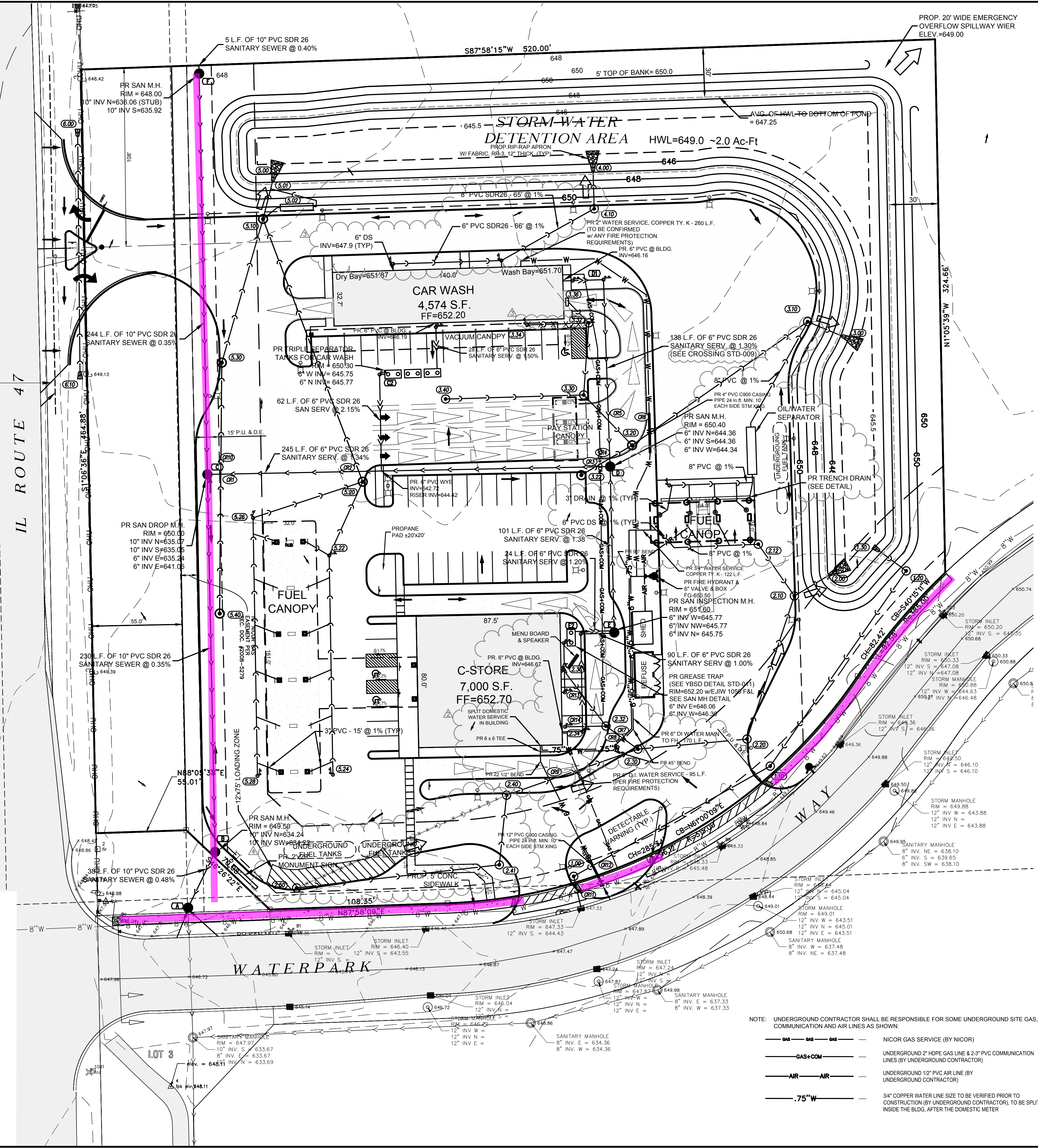
2.12 - 3.10	38 in. ft. - 12" RCP @ 0.40%
2.20 - 2.10	92 in. ft. - 18" RCP @ 0.25%
2.30 - 2.20	67 in. ft. - 18" RCP @ 0.25%
2.32 - 2.30	24 in. ft. - 12" RCP @ 0.40%
2.34 - 2.32	25 in. ft. - 8" PVC C900 @ 1.0%
2.36 - 2.32	43 in. ft. - 8" PVC C900 @ 1.0%
2.40 - 2.30	85 in. ft. - 12" RCP @ 0.40%
2.41 - 2.40	41 in. ft. - 12" RCP @ 0.34%
2.50 - 2.41	140 122 in. ft. - 12" RCP @ 0.40 0.34%
3.10 - 3.00	27 in. ft. - 18" RCP @ 0.30%
3.20 - 3.10	130 in. ft. - 18" RCP @ 0.25%
3.22 - 3.20	36 in. ft. - 12" RCP @ 0.40%
3.30 - 3.20	43 in. ft. - 12" RCP @ 0.50%
3.40 - 3.30	84 in. ft. - 12" RCP @ 0.40%
3.52 - 3.30	49 in. ft. - 12" RCP @ 0.40%
3.34 - 3.32	32 in. ft. - 8" PVC @ 1.0%
3.36 - 3.32	15 in. ft. - 8" PVC @ 2.0%
4.10 - 4.00	27 in. ft. - 12" RCP @ 0.40%
5.10 - 5.00	28 in. ft. - 18" RCP @ 1.57%
5.01 - 5.02	34 in. ft. - 10" PVC @ 0.15%
5.02 - 5.10	12 in. ft. - 10" PVC @ 0.20%
5.30 - 5.10	91 in. ft. - 12" RCP @ 0.40%
5.40 - 5.30	153 in. ft. - 12" RCP @ 0.40%
5.20 - 5.10	171 in. ft. - 12" RCP @ 0.50%
5.26 - 5.20	70 in. ft. - 8" PVC @ 0.80%
5.22 - 5.20	49 in. ft. - 8" PVC @ 0.80%
5.28 - 5.26	157 in. ft. - 8" PVC @ 0.70%
5.24 - 5.22	133 in. ft. - 8" PVC @ 0.70%
6.00 - 6.10	148 in. ft. - 23"x14" EL RCP @ 0.10%

1	Lower	6 Sanitary	T/P=641.97
2	Upper	12 Storm	B/P=646.83
3	Lower	6 Sanitary	T/P=642.99
4	Upper	12 Storm	B/P=646.40
5	Lower	6 Sanitary	T/P=644.72
6	Upper	12 Storm	B/P=646.36
7	Lower	6 Sanitary	T/P=644.93
8	Upper	12 Storm	B/P=646.49
9	Lower	6 Sanitary	T/P=645.21
10	Upper	18 Storm	B/P=646.20
11	Lower	2 Water	T/P=644.45
12	Upper	12 Storm	T/P=646.60
13	Lower	3/4 Water	B/P=644.30
14	Upper	12 Storm	T/P=646.60
15	Lower	6 Water	T/P=644.30
16	Upper	12 Storm	B/P=646.78
17	Lower	6 Water	T/P=644.30
18	Upper	12 Storm	B/P=646.62
19	Lower	6 Sanitary	T/P=641.81
20	Upper	12 Storm	B/P=644.30
21	Lower	8 Water	T/P=642.40
22	Upper	12 Storm	B/P=644.40
23	Lower	6 Water	T/P=642.60
24	Upper	8 Storm	B/P=647.30
25	Lower	6 Sanitary	T/P=646.85
26	Upper	8 Storm	B/P=647.50
27	Lower	6 Sanitary	T/P=647.00

1.00	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.50 12" INV S = 644.62 12" INV NE = 644.64
1.10	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=650.00 12" INV SW = 645.23 12" INV NE = 645.25
1.20	Catch Basin Type A, 6' Dia w/ EJIW 120 Fr & M1 Gr Outlet Control Structure (see detail) Rim=651.00 12" INV SW = 645.88 12" INV NW = 645.90
1.30	PRC Flared End Section 12" INV SE = 646.00
2.00	PRC Flared End Section 18" INV SW = 646.00
2.10	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.20 18" INV E = 646.09 12" INV W = 646.11 18" INV S = 646.11
2.12	Inlet Type B w/EJIW 1050 Fr & M1 Gr Rim=650.20 12" INV NE = 646.27 8" INV W = 646.50
2.20	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.30 18" INV E = 646.53 12" INV NW = 646.55 12" INV W = 646.55
2.30	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.35 18" INV E = 646.53 12" INV NW = 646.55 12" INV W = 646.55
2.32	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=650.80 12" INV SE = 646.65 8" INV W = 647.15 8" INV NW = 647.15
2.34	Clean-Out FG-652.50 8" INV E = 647.40
2.36	Clean-Out FG-652.50 8" INV SE = 647.58

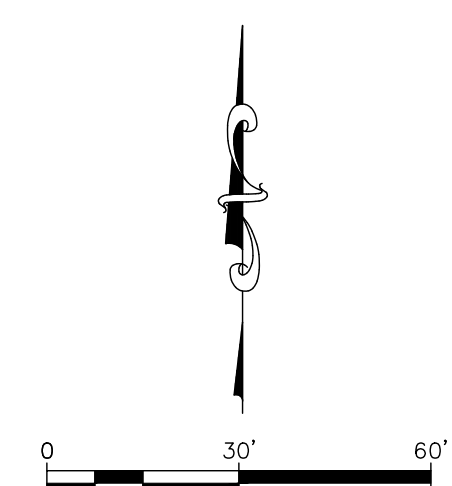
2.40	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=649.50 12" INV E = 646.89 12" INV NW = 646.91
2.41	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=650.00 12" INV SW = 647.33 12" INV NE = 647.31
2.50	Inlet Type A w/ EJIW 1050 Fr & M1 Gr Rim=649.70 12" INV NE = 647.47
3.00	PRC Flared End Section 18" INV NW = 646.00
3.10	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=649.20 18" INV E = 646.09 18" INV SW = 646.11 12" INV SW = 646.19
3.20	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.50 18" INV NE = 646.44 12" INV W = 646.64 12" INV NW = 646.79
3.22	Inlet Type A w/ EJIW 1050 Fr & M1 Gr Rim=649.70 12" INV NE = 646.79
3.30	Manhole Type A, 4' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.70 12" INV SE = 647.01 12" INV W = 647.03 12" INV NW = 647.03
3.40	Inlet Type A w/ EJIW 1050 Fr & M1 Gr Rim=650.30 12" INV E = 647.37
3.32	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=652.20 12" INV S = 647.21 8" INV W = 647.68 8" INV N = 648.40
3.34	DS Connect FG-652.20 8" INV E = 648.00
3.36	Trench Drain Rim=652.20 8" INV S = 648.70
4.00	PRC Flared End Section 12" INV S = 646.00
4.10	Inlet Type A w/ EJIW 1050 Fr & M1 Gr Rim=649.20 12" INV N = 646.11 8" INV SW = 646.60

5.00	PRC Flared End Section 18" INV S = 646.00
5.02	OIL/WATER Separator ADS 36" x 20" Rim=649.70 10" INV W = 646.05 10" INV E = 646.05
5.10	Manhole Type A, 5' Dia w/ EJIW 1050 Fr & M1 Gr Rim=649.20 18" INV N = 646.44 10" INV NE = 646.07 12" INV S = 646.09 12" INV SE = 646.09
5.30	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=649.30 12" INV N = 646.46 12" INV S = 646.48
5.40	Inlet Type A w/ EJIW 1050 Fr & M1 Gr Rim=649.50 12" INV SW = 646.10
5.20	Inlet Type B w/ EJIW 1050 Fr & M1 Gr Rim=650.40 12" INV NW = 646.95 8" INV W = 646.97 8" INV SW = 646.97
5.26	Clean-Out FG-650.70 8" INV E = 647.53 8" INV S = 647.55
5.22	Clean-Out FG-651.20 8" INV NE = 647.37 8" INV S = 647.39
5.28	Clean-Out FG-650.90 8" INV N = 648.65
5.24	Clean-Out FG-650.90 8" INV N = 648.23
6.00	PRC Flared End Section 23"x14" EL. INV = 647.40
6.10	PRC Flared End Section 23"x14" EL. INV = 647.55



NOTE: UNDERGROUND CONTRACTOR SHALL BE RESPONSIBLE FOR SOME UNDERGROUND SITE GAS, COMMUNICATION AND AIR LINES AS SHOWN:

— GAS —	NICOR GAS SERVICE (BY NICOR)
— GAS+COM —	UNDERGROUND 2" HDPE GAS LINE & 2-3" PVC COMMUNICATION LINES (BY UNDERGROUND CONTRACTOR)
— AIR —	UNDERGROUND 12" PVC AIR LINE (BY UNDERGROUND CONTRACTOR)
— .75" W —	3/4" COPPER WATER LINE SIZE TO BE VERIFIED PRIOR TO CONSTRUCTION (BY UNDERGROUND CONTRACTOR), TO BE SPLIT INSIDE THE BLDG. AFTER THE DOMESTIC METER



PLAN EDITION MILESTONES		
DATE	BY	DESCRIPTION
08/14/19	JMP	SUBMIT FOR REVIEW
08/23/2019	BPH	PER CITY REVIEW
10/09/2019	BPH	PER CITY, YBSD, DOT REVIEW
10/17/2019	RAR	PER DOT REVIEW
10/26/2019	RAR	PER Y.B.S.D. REVIEW
10/26/2019	BPH	STORMSEWER REVISIONS
10/26/2019	BPH	PER CITY REVIEW
11/02/2019	BPH	DOT REVIEW
12/02/2019	BPH	GENERAL REVISIONS
12/02/2019	BPH	ADDED CARWASH (DOF) DRAIN
12/02/2019	BPH	REV. UTIL. LOCATION

**CIVIL ENGINEERING SURVEYING**

**MGA**

**M GINGERICH GEREUX & ASSOCIATES**  
Professional Design Firm License # 184-005003  
P. 815-478-9680 www.mga2.com F. 815-478-9685  
25620 S. GOUGAR RD. | MANHATTAN, IL 60442

DESIGN:	JMP
DRAWING:	JMP
CHECKED:	RSR
APPROVED:	BPH

**GAS N WASH**  
UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS

**SITE IMPROVEMENT PLANS**  
SITE UTILITY PLAN

SHEET NO.	C5 OF C14
JOB NO.	19-451
© 2019 M. GINGERICH, GEREUX & ASSOCIATES	



GASB  
GAS N WASH - YORKVILLE  
UNITED CITY OF YORKVILLE

UTILITIES	UNIT	QUANTITIY	UNIT PRICE	COST
SANITARY SEWER				
SANITARY SEWER PVC SDR 26, 10"	FOOT	510	\$ 50.00	\$ 25,500.00
SANITARY MANHOLE, 4' DIA W/ FR & LID	EACH	3	\$ 3,000.00	\$ 9,000.00
ROADWAY				
PCC SIDEWALK, 5" - W/ AGG SUB-BASE, 4"	SQ FT	2,556	\$ 5.00	\$ 12,780.00
TOTAL COST				\$ 47,280.00



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input checked="" type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Public Works Committee #3

Tracking Number

PW 2020-60

### Agenda Item Summary Memo

**Title:** Kendall Marketplace – Single Family Residential

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** Subdivision Acceptance Consideration

### Council Action Previously Taken:

Date of Action: PW 10-20-20 Action Taken: Moved forward to City Council agenda.

Item Number: PW 2020-60

**Type of Vote Required:** Majority

**Council Action Requested:** Consideration of Approval

**Submitted by:** Brad Sanderson

Name

Engineering

Department

### Agenda Item Notes:

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*Have a question or comment about this agenda item?*

*Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at [agendas@yorkville.il.us](mailto:agendas@yorkville.il.us), post at [www.facebook.com/CityofYorkville](https://www.facebook.com/CityofYorkville), tweet us at @CityofYorkville, and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>*



# Memorandum

To: Bart Olson, City Administrator  
From: Brad Sanderson, EEI  
CC: Eric Dhuse, Director of Public Works  
Krysti Barksdale-Noble, Community Dev. Dir.  
Lisa Pickering, City Clerk

Date: October 20, 2020  
Subject: Kendall Marketplace – Residential

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The developer has requested that the City accept the public improvements for ownership and maintenance.

All work related to the public improvements, including punch list work has been completed. We recommend that the public improvements (water main, sanitary sewer, storm sewer, paving, sidewalk, street lighting and parkway trees) as described in the attached Bill of Sale be accepted for ownership and maintenance by the City.

As required by City Code, the developer will be responsible to provide a performance guarantee to cover the one-year maintenance period. The guarantee should be in the amount of (\$35,265.20). This period starts after the City formally accepts the improvements.

Original Value	\$352,652.00
Current Value (West Suburban Bank LOC #2001)	\$143,330.40
<u>Net Allowable Reduction</u>	<u>\$108,065.20</u>
<b>Required Value (10% of Original)</b>	<b>\$35,265.20</b>



## BILL OF SALE

*Seller*, \_\_\_\_\_, in consideration of One and 00/100th Dollar (\$1.00), receipt hereby acknowledged, does hereby sell, assign, transfer and convey to the *Buyer*, the United City of Yorkville, an Illinois municipal corporation, at 800 Game Farm Road, Yorkville, Illinois 60560, the following personal property to wit described in Exhibit A attached hereto for the development known as Kendall Marketplace – Residential and generally shown on Exhibit B.

*Seller* hereby represents and warrants to *Buyer* that *Seller* is the absolute owner of said property, that said property is free and clear of all liens, charges and encumbrances, and that *Seller* has full right, power, and authority to sell said property and to make this Bill of Sale.

**IN WITNESS WHEREOF**, *Seller* has signed and sealed this Bill of Sale at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Signature of Seller

***Subscribed*** and ***Sworn*** to  
before me this \_\_\_\_\_ day  
of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Notary Public

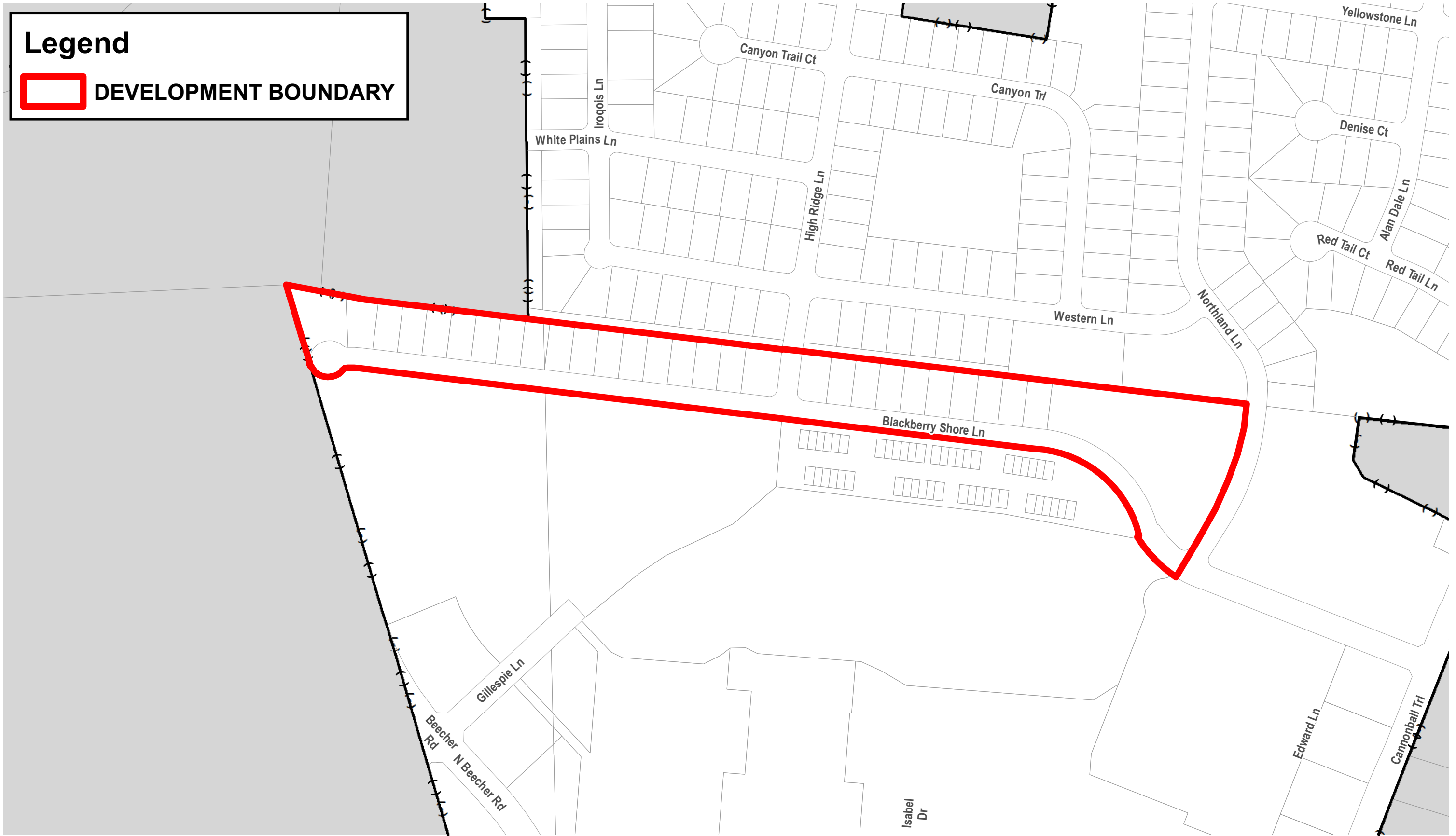
**EXHIBIT A**  
**KENDALL MARKETPLACE - RESIDENTIAL**  
**UNITED CITY OF YORKVILLE**

UTILITIES	UNIT	QUANTITY
<b>SANITARY SEWER CONSTRUCTION</b>		
8" PVC (SDR 26) SANITARY SEWER (0'-15' DEEP)	FOOT	1,342
8" PVC (SDR 21) SANITARY SEWER (15'-20' DEEP)	FOOT	1,118
4' MANHOLES (<10' DEEP)	EACH	3
4' MANHOLES (10'-15' DEEP)	EACH	6
4' MANHOLES (>15' DEEP)	EACH	5
SANITARY SEWER SERVICE INCLUDING TRENCH BACKFILL (LONG)	EACH	28
<b>WATER MAIN CONSTRUCTION</b>		
8-INCH WATER MAIN, DUCTILE IRON	FOOT	99
12-INCH WATER MAIN, DUCTILE IRON	FOOT	3,579
16-INCH WATER MAIN, DUCTILE IRON	FOOT	1,246
WATER VALVE AND VALVE BOX, 8"	EACH	2
VALVE AND VALVE VAULT, 12"	EACH	9
VALVE AND VALVE VAULT, 16"	EACH	8
FIRE HYDRANTS WITH AUXILIARY VALVE	EACH	19
2-INCH WATER SERVICE INCLUDING TRENCH BACKFILL	FOOT	288
<b>STORM SEWER CONSTRUCTION</b>		
STORM SEWERS, CLASS A, 12"	FOOT	2,560
STORM SEWERS, CLASS A, 15"	FOOT	1,652
STORM SEWERS, CLASS A, 18"	FOOT	932
STORM SEWERS, CLASS A, 21"	FOOT	708
STORM SEWERS, CLASS A, 24"	FOOT	391
STORM SEWERS, CLASS A, 27"	FOOT	255
STORM SEWERS, CLASS A, 30"	FOOT	130
STORM SEWERS, CLASS A, 36"	FOOT	156
STORM SEWERS, CLASS A, 42"	FOOT	174
INLETS, TYPE A 2' DIAMETER, R-3286-8V	EACH	2
INLETS, TYPE A 2' DIAMETER, R-3015	EACH	18
INLETS, TYPE A 2' DIAMETER, TYPE 8 GRATE	EACH	5
MANHOLES, TYPE A, 4' DIAMETER, TYPE 1 FRAME, CLOSED LID	EACH	11
MANHOLES, TYPE A, 4' DIAMETER, R-2502	EACH	14
MANHOLES, TYPE A, 5' DIAMETER, TYPE 1 FRAME, CLOSED LID	EACH	13
MANHOLES, TYPE A, 5' DIAMETER, R-2502	EACH	6
MANHOLES, TYPE A, 6' DIAMETER, TYPE 1 FRAME, OPEN LID	EACH	3
MANHOLES, TYPE A, 6' DIAMETER, TYPE 1 FRAME, CLOSED LID	EACH	4
MANHOLES, TYPE A, 6' DIAMETER, R-2502	EACH	2
MANHOLES, TYPE A, 8' DIAMETER, TYPE 1 FRAME, CLOSED LID	EACH	1
CATCH BASIN, TYPE C, 4' DIAMETER, R-3286-8V	EACH	2
CATCH BASIN, TYPE C, 4' DIAMETER, R-3015	EACH	22
CATCH BASIN, TYPE C, 4' DIAMETER, R-2502	EACH	2
CATCH BASIN, TYPE C, 5' DIAMETER, R-3015	EACH	4
FLARED END SECTION WITH GRATE, 30"	EACH	1
FLARED END SECTION WITH GRATE, 42"	EACH	1
<b>MISCELLANEOUS UNDERGROUND CONSTRUCTION</b>		
STREET LIGHTS COMPLETE WITH CABLE	EACH	10
PCC SIDEWALK 5' WITH AGG. SUBBASE (6" THRU DRIVE WITH 5" AGG BASE)	SQ FT	21,465
HMA SHARED USE PATH	SQ YD	704

ROADWAY	UNIT	QUANTITY
BLACKBERRY SHORE LANE	FOOT	2,985
HIGH RIDGE LANE	FOOT	215

Legend

DEVELOPMENT BOUNDARY



Engineering Enterprises, Inc.



52 Wheeler Road  
 Sugar Grove, Illinois 60554  
 (630) 466-6700  
[www.eeiweb.com](http://www.eeiweb.com)



United City of Yorkville

800 Game Farm Road  
 Yorkville, IL 60560  
 630-553-4350  
[www.yorkville.il.us](http://www.yorkville.il.us)

			DATE:	OCTOBER 2020
			PROJECT NO.:	YO1729
			BY:	MJT
			PATH:	H:\GIS\PUBLIC\YORKVILLE\2020\
			FILE:	Kendall Marketplace Location Map
NO.	DATE	REVISIONS		



EXHIBIT B

KENDALL MARKETPLACE

LOCATION MAP



## GASB

## KENDALL MARKETPLACE - RESIDENTIAL

## UNITED CITY OF YORKVILLE

UTILITIES	UNIT	QUANTITY	UNIT PRICE	COST
<b>SANITARY SEWER CONSTRUCTION</b>				
8" PVC (SDR 26) SANITARY SEWER (0'-15' DEEP)	FOOT	1,342	\$ 26.50	\$ 35,568.30
8" PVC (SDR 21) SANITARY SEWER (15'-20' DEEP)	FOOT	1,118	\$ 30.00	\$ 33,528.00
4' MANHOLES (<10' DEEP)	EACH	3	\$ 2,100.00	\$ 6,300.00
4' MANHOLES (10'-15' DEEP)	EACH	6	\$ 2,520.00	\$ 15,120.00
4' MANHOLES (>15' DEEP)	EACH	5	\$ 3,150.00	\$ 15,750.00
SANITARY SEWER SERVICE INCLUDING TRENCH BACKFILL (LONG)	EACH	28	\$ 2,250.00	\$ 63,000.00
<b>WATER MAIN CONSTRUCTION</b>				
8-INCH WATER MAIN, DUCTILE IRON	FOOT	99	\$ 28.00	\$ 2,772.00
12-INCH WATER MAIN, DUCTILE IRON	FOOT	3,579	\$ 38.50	\$ 137,791.50
16-INCH WATER MAIN, DUCTILE IRON	FOOT	1,246	\$ 60.00	\$ 74,760.00
WATER VALVE AND VALVE BOX, 8"	EACH	2	\$ 1,060.00	\$ 2,120.00
VALVE AND VALVE VAULT, 12"	EACH	9	\$ 3,000.00	\$ 27,000.00
VALVE AND VALVE VAULT, 16"	EACH	8	\$ 4,800.00	\$ 38,400.00
FIRE HYDRANTS WITH AUXILARY VALVE	EACH	19	\$ 2,535.00	\$ 48,165.00
2-INCH WATER SERVICE INCLUDING TRENCH BACKFILL	FOOT	288	\$ 20.00	\$ 5,760.00
<b>STORM SEWER CONSTRUCTION</b>				
STORM SEWERS, CLASS A, 12"	FOOT	2,560	\$ 19.50	\$ 49,927.80
STORM SEWERS, CLASS A, 15"	FOOT	1,652	\$ 21.00	\$ 34,683.60
STORM SEWERS, CLASS A, 18"	FOOT	932	\$ 25.00	\$ 23,310.00
STORM SEWERS, CLASS A, 21"	FOOT	708	\$ 28.00	\$ 19,815.60
STORM SEWERS, CLASS A, 24"	FOOT	391	\$ 35.00	\$ 13,692.00
STORM SEWERS, CLASS A, 27"	FOOT	255	\$ 40.00	\$ 10,216.00
STORM SEWERS, CLASS A, 30"	FOOT	130	\$ 45.00	\$ 5,841.00
STORM SEWERS, CLASS A, 36"	FOOT	156	\$ 55.00	\$ 8,585.50
STORM SEWERS, CLASS A, 42"	FOOT	174	\$ 60.00	\$ 10,422.00
INLETS, TYPE A 2' DIAMETER, R-3286-8V	EACH	2	\$ 700.00	\$ 1,400.00
INLETS, TYPE A 2' DIAMETER, R-3015	EACH	18	\$ 700.00	\$ 12,600.00
INLETS, TYPE A 2' DIAMETER, TYPE 8 GRATE	EACH	5	\$ 700.00	\$ 3,500.00
MANHOLES, TYPE A, 4' DIAMETER, TYPE 1 FRAME, CLOSED LID	EACH	11	\$ 1,400.00	\$ 15,400.00
MANHOLES, TYPE A, 4' DIAMETER, R-2502	EACH	14	\$ 1,400.00	\$ 19,600.00
MANHOLES, TYPE A, 5' DIAMETER, TYPE 1 FRAME,	EACH	13	\$ 1,785.00	\$ 23,205.00
MANHOLES, TYPE A, 5' DIAMETER, R-2502	EACH	6	\$ 1,785.00	\$ 10,710.00
MANHOLES, TYPE A, 6' DIAMETER, TYPE 1 FRAME, OPEN LID	EACH	3	\$ 2,400.00	\$ 7,200.00

**GASB****KENDALL MARKETPLACE - RESIDENTIAL****UNITED CITY OF YORKVILLE**

UTILITIES	UNIT	QUANTITY	UNIT PRICE	COST
MANHOLES, TYPE A, 6' DIAMETER, TYPE 1 FRAME, CLOSED LID	EACH	4	\$ 2,400.00	\$ 9,600.00
MANHOLES, TYPE A, 6' DIAMETER, R-2502	EACH	2	\$ 2,400.00	\$ 4,800.00
MANHOLES, TYPE A, 8' DIAMETER, TYPE 1 FRAME, CLOSED LID	EACH	1	\$ 5,500.00	\$ 5,500.00
CATCH BASIN, TYPE C, 4' DIAMETER, R-3286-8V	EACH	2	\$ 1,325.00	\$ 2,650.00
CATCH BASIN, TYPE C, 4' DIAMETER, R-3015	EACH	22	\$ 1,325.00	\$ 29,150.00
CATCH BASIN, TYPE C, 4' DIAMETER, R-2502	EACH	2	\$ 1,325.00	\$ 2,650.00
CATCH BASIN, TYPE C, 5' DIAMETER, R-3015	EACH	4	\$ 1,750.00	\$ 7,000.00
FLARED END SECTION WITH GRATE, 30"	EACH	1	\$ 1,300.00	\$ 1,300.00
FLARED END SECTION WITH GRATE, 42"	EACH	1	\$ 2,000.00	\$ 2,000.00
<b>MISCELLANEOUS UNDERGROUND CONSTRUCTION</b>				
STREET LIGHTS COMPLETE WITH CABLE	EACH	10	\$ 3,000.00	\$ 30,000.00
PCC SIDEWALK 5' WITH AGG. SUBBASE (6" THRU DRIVE WITH 5" AGG BASE)	SQ FT	21,465	\$ 6.00	\$ 128,790.00
HMA SHARED USE PATH	SQ YD	704	\$ 14.20	\$ 10,000.00
<b>TOTAL COST</b>				<b>\$ 1,009,583.30</b>

ROADWAY	UNIT	QUANTITY		
BLACKBERRY SHORE LANE	FOOT	2,985	\$ 84.19	\$ 251,314.66
HIGH RIDGE LANE	FOOT	215	\$ 74.40	\$ 15,995.22
<b>TOTAL</b>		<b>2,985</b>	<b>TOTAL COST</b>	<b>\$ 251,314.66</b>



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input checked="" type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Public Works Committee #4

Tracking Number

PW 2020-61

### Agenda Item Summary Memo

**Title:** 2021 Road to Better Roads Engineering Agreement

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** \_\_\_\_\_  
\_\_\_\_\_

### Council Action Previously Taken:

Date of Action: PW 10-20-20 Action Taken: Moved forward to City Council agenda.

Item Number: PW 2020-61

**Type of Vote Required:** Majority

**Council Action Requested:** Approval  
\_\_\_\_\_

**Submitted by:** Bart Olson Administration  
Name Department

### Agenda Item Notes:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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# Memorandum

To: City Council  
From: Bart Olson, City Administrator  
CC:  
Date: October 15, 2020  
Subject: 2021 RTBR Engineering Agreement - Design

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## **Summary**

Approval of a design engineering agreement with EEI for design engineering related to the 2021 RTBR program.

## **Background**

This item was discussed by the City Council at the September 22, 2020 meeting. At that time, the City Council approved a 2021 RTBR program for areas generally south of the river, including the downtown area, Colonial Parkway, Beaver St, and Greenbriar Road. Accordingly, EEI has submitted an engineering agreement for our consideration for design engineering. Construction engineering contracts will be drafted and considered at a later date.

The attached contract contains a \$47,226 lump sum cost for design engineering, to be paid from hourly rates listed in the agreement. These amounts are included in the FY 20 budget. Construction is expected to occur in Summer 2021.

## **Recommendation**

Staff recommends approval of the design engineering agreement with EEI for the 2021 RTBR program.

**2021 Roads to Better Roads Program  
United City of Yorkville  
Professional Services Agreement - Design Engineering**

THIS AGREEMENT, by and between the United City of Yorkville, hereinafter referred to as the "City" or "OWNER" and Engineering Enterprises, Inc. hereinafter referred to as the "Contractor" or "ENGINEER" agrees as follows:

**A. Services:**

ENGINEER agrees to furnish to the City the following services: The ENGINEER shall provide any and all necessary engineering services to the City as indicated on the included Attachment B. Design Engineering for all roadways indicated on Attachment D will be provided. Construction Engineering services are not included and would be provided in a separate agreement. Engineering will be in accordance with all City and Illinois Department of Transportation requirements.

**B. Term:**

Services will be provided beginning on the date of execution of this agreement and continuing, until terminated by either party upon 7 days written notice to the non-terminating party or upon completion of the Services. Upon termination the ENGINEER shall be compensated for all work performed for the City prior to termination.

**C. Compensation and maximum amounts due to ENGINEER:**

ENGINEER shall receive as compensation for all work and services to be performed herein, an amount based on the Estimate of Level of Effort and Associated Cost included in Attachment C. Design Engineering will be paid for as a Lump Sum in the amount of \$47,226.00. The hourly rates for this project are shown in the attached 2019 Standard Schedule of Charges (Attachment F). All payments will be made according to the Illinois State Prompt Payment Act and not less than once every thirty days.

**D. Changes in Rates of Compensation:**

In the event that this contract is designated in Section B hereof as an Ongoing Contract, ENGINEER, on or before February 1st of any given year, shall provide written notice of any change in the rates specified in Section C hereof (or on any attachments hereto) and said changes shall only be effective on and after May 1st of that same year.

**E. Ownership of Records and Documents:**

ENGINEER agrees that all books and records and other recorded information developed specifically in connection with this agreement shall remain the property of the City. ENGINEER agrees to keep such information confidential and not to disclose or



disseminate the information to third parties without the consent of the City. This confidentiality shall not apply to material or information, which would otherwise be subject to public disclosure through the freedom of information act or if already previously disclosed by a third party. Upon termination of this agreement, ENGINEER agrees to return all such materials to the City. The City agrees not to modify any original documents produced by ENGINEER without contractors consent. Modifications of any signed duplicate original document not authorized by ENGINEER will be at OWNER's sole risk and without legal liability to the ENGINEER. Use of any incomplete, unsigned document will, likewise, be at the OWNER's sole risk and without legal liability to the ENGINEER.

#### **F. Governing Law:**

This contract shall be governed and construed in accordance with the laws of the State of Illinois. Venue shall be in Kendall County, Illinois.

#### **G. Independent Contractor:**

ENGINEER shall have sole control over the manner and means of providing the work and services performed under this agreement. The City's relationship to the ENGINEER under this agreement shall be that of an independent contractor. ENGINEER will not be considered an employee to the City for any purpose.

#### **H. Certifications:**

Employment Status: The Contractor certifies that if any of its personnel are an employee of the State of Illinois, they have permission from their employer to perform the service.

Anti-Bribery : The Contractor certifies it is not barred under 30 Illinois Compiled Statutes 500/50-5(a) - (d) from contracting as a result of a conviction for or admission of bribery or attempted bribery of an officer or employee of the State of Illinois or any other state.

Loan Default: If the Contractor is an individual, the Contractor certifies that he/she is not in default for a period of six months or more in an amount of \$600 or more on the repayment of any educational loan guaranteed by the Illinois State Scholarship Commission made by an Illinois institution of higher education or any other loan made from public funds for the purpose of financing higher education (5 ILCS 385/3).

Felony Certification: The Contractor certifies that it is not barred pursuant to 30 Illinois Compiled Statutes 500/50-10 from conducting business with the State of Illinois or any agency as a result of being convicted of a felony.

**Barred from Contracting :** The Contractor certifies that it has not been barred from contracting as a result of a conviction for bid-rigging or bid rotating under 720 Illinois Compiled Statutes 5/33E or similar law of another state.

**Drug Free Workplace:** The Contractor certifies that it is in compliance with the Drug Free Workplace Act (30 Illinois Compiled Statutes 580) as of the effective date of this contract. The Drug Free Workplace Act requires, in part, that Contractors, with 25 or more employees certify and agree to take steps to ensure a drug free workplace by informing employees of the dangers of drug abuse, of the availability of any treatment or assistance program, of prohibited activities and of sanctions that will be imposed for violations; and that individuals with contracts certify that they will not engage in the manufacture, distribution, dispensation, possession, or use of a controlled substance in the performance of the contract.

**Non-Discrimination, Certification, and Equal Employment Opportunity :** The Contractor agrees to comply with applicable provisions of the Illinois Human Rights Act (775 Illinois Compiled Statutes 5), the U.S. Civil Rights Act, the Americans with Disabilities Act, Section 504 of the U.S. Rehabilitation Act and the rules applicable to each. The equal opportunity clause of Section 750.10 of the Illinois Department of Human Rights Rules is specifically incorporated herein. The Contractor shall comply with Executive Order 11246, entitled Equal Employment Opportunity, as amended by Executive Order 11375, and as supplemented by U.S. Department of Labor regulations (41 C.F.R. Chapter 60). The Contractor agrees to incorporate this clause into all subcontracts under this Contract.

**International Boycott:** The Contractor certifies that neither it nor any substantially owned affiliated company is participating or shall participate in an international boycott in violation of the provisions of the U.S. Export Administration Act of 1979 or the regulations of the U.S. Department of Commerce promulgated under that Act (30 ILCS 582).

**Record Retention and Audits:** If 30 Illinois Compiled Statutes 500/20-65 requires the Contractor (and any subcontractors) to maintain, for a period of 3 years after the later of the date of completion of this Contract or the date of final payment under the Contract, all books and records relating to the performance of the Contract and necessary to support amounts charged to the City under the Contract. The Contract and all books and records related to the Contract shall be available for review and audit by the City and the Illinois Auditor General. If this Contract is funded from contract/grant funds provided by the U.S. Government, the Contract, books, and records shall be available for review and audit by the Comptroller General of the U.S. and/or the Inspector General of the federal sponsoring agency. The Contractor agrees to cooperate fully with any audit and to provide full access to all relevant materials.

**United States Resident Certification:** (This certification must be included in all contracts involving personal services by non-resident aliens and foreign entities in accordance with

requirements imposed by the Internal Revenue Services for withholding and reporting federal income taxes.) The Contractor certifies that he/she is a:   x   United States Citizen        Resident Alien        Non-Resident Alien The Internal Revenue Service requires that taxes be withheld on payments made to non resident aliens for the performance of personal services at the rate of 30%.

Tax Payer Certification : Under penalties of perjury, the Contractor certifies that its Federal Tax Payer Identification Number or Social Security Number is (provided separately) and is doing business as a (check one):        Individual        Real Estate Agent        Sole Proprietorship        Government Entity        Partnership        Tax Exempt Organization (IRC 501(a) only)   x   Corporation        Not for Profit Corporation        Trust or Estate        Medical and Health Care Services Provider Corp.

#### **I. Indemnification:**

ENGINEER shall indemnify and hold harmless the City and City's agents, servants, and employees against all loss, damage, and expense which it may sustain or for which it will become liable on account of injury to or death of persons, or on account of damage to or destruction of property resulting from the performance of work under this agreement by ENGINEER or its Subcontractors, or due to or arising in any manner from the wrongful act or negligence of ENGINEER or its Subcontractors of any employee of any of them. In the event that the either party shall bring any suit, cause of action or counterclaim against the other party, the non-prevailing party shall pay to the prevailing party the cost and expenses incurred to answer and/or defend such action, including reasonable attorney fees and court costs. In no event shall the either party indemnify any other party for the consequences of that party's negligence, including failure to follow the ENGINEER's recommendations.

#### **J. Insurance:**

The ENGINEER agrees that it has either attached a copy of all required insurance certificates or that said insurance is not required due to the nature and extent of the types of services rendered hereunder. (Not applicable as having been previously supplied)

#### **K. Additional Terms or Modification:**

The terms of this agreement shall be further modified as provided on the attachments. Except for those terms included on the attachments, no additional terms are included as a part of this agreement. All prior understandings and agreements between the parties are merged into this agreement, and this agreement may not be modified orally or in any manner other than by an agreement in writing signed by both parties. In the event that any provisions of this agreement shall be held to be invalid or unenforceable, the remaining provisions shall be valid and binding on the parties. The list of attachments are as follows:

<b>Attachment A:</b>	Standard Terms and Conditions
<b>Attachment B:</b>	Scope of Services
<b>Attachment C:</b>	Estimate of Level of Effort and Associated Cost
<b>Attachment D:</b>	Anticipated Project Schedule
<b>Attachment E:</b>	Location Map
<b>Attachment F:</b>	2019 Standard Schedule of Charges

**L. Notices:**

All notices required to be given under the terms of this agreement shall be given mail, addressed to the parties as follows:

For the City:

City Administrator and City Clerk  
United City of Yorkville  
800 Game Farm Road  
Yorkville, IL 60560

For the ENGINEER:

Engineering Enterprises, Inc.  
52 Wheeler Road  
Sugar Grove Illinois 60554

Either of the parties may designate in writing from time to time substitute addresses or persons in connection with required notices.

Agreed to this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

United City of Yorkville:

Engineering Enterprises, Inc.:

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John Purcell  
Mayor

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Brad Sanderson, P.E.  
Chief Operating Officer / President

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Lisa Pickering  
City Clerk

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Joseph W. Cwynar, P.E.  
Senior Project Manager

## STANDARD TERMS AND CONDITIONS

**Agreement:** These Standard Terms and Conditions, together with the Professional Services Agreement, constitute the entire integrated agreement between the OWNER and Engineering Enterprises, Inc. (EEI) (hereinafter “Agreement”), and take precedence over any other provisions between the Parties. These terms may be amended, but only if both parties consent in writing.

**Standard of Care:** In providing services under this Agreement, the ENGINEER will endeavor to perform in a matter consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under same circumstances in the same locality. ENGINEER makes no other warranties, express or implied, written or oral under this Agreement or otherwise, in connection with ENGINEER’S service.

**Construction Engineering and Inspection:** The ENGINEER shall not supervise, direct, control, or have authority over any contractor work, nor have authority over or be responsible for the means, methods, techniques sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety of the site, nor for any failure of a contractor to comply with laws and regulations applicable to such contractor’s furnishing and performing of its work.

The ENGINEER neither guarantees the performance of any contractor nor assumes responsibility for contractor’s failure to furnish and perform the work in accordance with the contract documents.

The ENGINEER is not responsible for the acts or omissions of any contractor, subcontractor, or supplies, or any of their agents or employees or any other person at the site or otherwise furnishing or performing any work.

Shop drawing and submittal review by the ENGINEER shall apply to only the items in the submissions and only for the purpose of assessing if upon installation or incorporation in the project work they are generally consistent with the construction documents. OWNER agrees that the contractor is solely responsible for the submissions and for compliance with the construction documents. OWNER further agrees that the ENGINEER’S review and action in relation to these submissions shall not constitute the provision of means, methods, techniques, sequencing or procedures of construction or extend or safety programs or precautions. The ENGINEER’S consideration of a component does not constitute acceptance of the assembled items.

The ENGINEER’S site observation during construction shall be at the times agreed upon in the Project Scope. Through standard, reasonable means the ENGINEER will become generally familiar with observable completed work. If the ENGINEER observes completed work that is inconsistent with the construction documents, that information shall be communicated to the contractor and OWNER for them to address.

**Opinion of Probable Construction Costs:** ENGINEER'S opinion of probable construction costs represents ENGINEER'S best and reasonable judgment as a professional engineer. OWNER acknowledges that ENGINEER has no control over construction costs of contractor's methods of determining pricing, or over competitive bidding by contractors, or of market conditions or changes thereto. ENGINEER cannot and does not guarantee that proposals, bids or actual construction costs will not vary from ENGINEER'S opinion of probable construction costs.

**Copies of Documents & Electronic Compatibility:** Copies of Documents that may be relied upon by OWNER are limited to the printed copies (also known as hard copies) that are signed or sealed by the ENGINEER. Files in electronic media format of text, data, graphics, or of other types that are furnished by ENGINEER to OWNER are only for convenience of OWNER. Any conclusion or information obtained or derived from such electronic files will be at the user's sole risk. When transferring documents in electronic media format, ENGINEER makes no representations as to long term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems, or computer hardware differing from those used by ENGINEER at the beginning of the project.

**Changed Conditions:** If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to the ENGINEER are revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks, or other material terms of this Agreement, the ENGINEER may call for renegotiation of appropriate portions of this Agreement. The ENGINEER shall notify the OWNER of the changed conditions necessitating renegotiation, and the ENGINEER and the OWNER shall promptly and in good faith enter into renegotiation of this Agreement to address the changed conditions. If terms cannot be agreed to, the parties agree that either party has the absolute right to terminate this Agreement, in accordance with the termination provision hereof.

**Hazardous Conditions:** OWNER represents to ENGINEER that to the best of its knowledge no Hazardous Conditions (environmental or otherwise) exist on the project site. If a Hazardous Condition is encountered or alleged, ENGINEER shall have the obligation to notify OWNER and, to the extent of applicable Laws and Regulations, appropriate governmental officials. It is acknowledged by both parties that ENGINEER's scope of services does not include any services related to a Hazardous Condition. In the event ENGINEER or any other party encounters a Hazardous Condition, ENGINEER may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the project affected thereby until OWNER: (i) retains appropriate specialist consultant(s) or contractor(s) to identify and, as appropriate, abate, remediate, or remove the Hazardous Condition; and (ii) warrants that the project site is in full compliance with applicable Laws and Regulations.

**Consequential Damages:** Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the OWNER nor the ENGINEER, their respective officers, directors, partners, employees, contractors, or subcontractors shall be liable to the other or shall make any claim for any incidental, indirect, or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of

income, loss of reputation, or any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract, and breach of strict or implied warranty. Both the OWNER and the ENGINEER shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

**Termination:** This Agreement may be terminated for convenience, without cause, upon fourteen (14) days written notice of either party. In the event of termination, the ENGINEER shall prepare a final invoice and be due compensation as set forth in the Professional Services Agreement for all costs incurred through the date of termination.

Either party may terminate this Agreement for cause upon giving the other party not less than seven (7) calendar days' written notice for the following reasons:

- (a) Substantial failure by the other party to comply with or perform in accordance with the terms of the Agreement and through no fault of the terminating party;
- (b) Assignment of the Agreement or transfer of the project without the prior written consent of the other party;
- (c) Suspension of the project or the ENGINEER'S services by the OWNER for a period of greater than ninety (90) calendar days, consecutive or in the aggregate.
- (d) Material changes in the conditions under which this Agreement was entered into, the scope of services or the nature of the project, and the failure of the parties to reach agreement on the compensation and schedule adjustments necessitated by such changes.

**Payment of Invoices:** Invoices are due and payable within 30 days of receipt unless otherwise agreed to in writing.

**Third Party Beneficiaries:** Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the OWNER or the ENGINEER. The ENGINEER'S services under this Agreement are being performed solely and exclusively for the OWNER'S benefit, and no other party or entity shall have any claim against the ENGINEER because of this Agreement or the performance or nonperformance of services hereunder. The OWNER and ENGINEER agree to require a similar provision in all contracts with contractors, subcontractors, vendors and other entities involved in this Project to carry out the intent of this provision.

**Force Majeure:** Each Party shall be excused from the performance of its obligations under this Agreement to the extent that such performance is prevented by force majeure (defined below) and the nonperforming party promptly provides notice of such prevention to the other party. Such excuse shall be continued so long as the condition constituting force majeure continues. The party affected by such force majeure also shall notify the other party of the anticipated duration of such force majeure, any actions being taken to avoid or minimize its effect after such occurrence, and shall take reasonable efforts to remove the condition constituting such force majeure. For purposes of this Agreement, "force majeure" shall include conditions beyond the control of the parties, including an act of God, acts of terrorism, voluntary

or involuntary compliance with any regulation, law or order of any government, war, acts of war (whether war be declared or not), labor strike or lock-out, civil commotion, epidemic, failure or default of public utilities or common carriers, destruction of production facilities or materials by fire, earthquake, storm or like catastrophe. The payment of invoices due and owing hereunder shall in no event be delayed by the payer because of a force majeure affecting the payer.

**Additional Terms or Modification:** All prior understandings and agreements between the parties are merged into this Agreement, and this Agreement may not be modified orally or in any manner other than by an Agreement in writing signed by both parties. In the event that any provisions of this Agreement shall be held to be invalid or unenforceable, the remaining provisions shall be valid and binding on the parties.

**Assignment:** Neither party to this Agreement shall transfer or assign any rights or duties under or interest in this Agreement without the prior written consent of the other party. Subcontracting normally contemplated by the ENGINEER shall not be considered an assignment for purposes of this Agreement.

**Waiver:** A party's waiver of, or the failure or delay in enforcing any provision of this Agreement shall not constitute a waiver of the provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

**Attorney's Fees:** In the event of any action or proceeding brought by either party against the other under this Agreement, the prevailing party shall be entitled to recover from the other all costs and expenses including without limitation the reasonable fees of its attorneys in such action or proceeding, including costs of appeal, if any, in such amount as the Court may adjudge reasonable.

**Headings:** The headings used in this Agreement are inserted only as a matter of convenience only, and in no way define, limit, enlarge, modify, explain or define the text thereof nor affect the construction or interpretation of this Agreement.



**2021 Roads to Better Roads Program  
United City of Yorkville  
Professional Services Agreement - Design Engineering**

**Attachment B – Scope of Services**

**Design Engineering:**

- Process required documents with the Illinois Department of Transportation for Motor Fuel Tax Projects including:
  - BLR14220 - Resolution
  - BLR14222 - Municipal Estimate of Maintenance Costs
  - BLR11510 - Preliminary Estimate of Cost
- Conduct site visit(s) to assess condition of existing pavement, curb and gutter, sidewalk, drainage, structures and identify non-compliant sidewalk curb ramps.
- Obtain, review and inventory existing utility, roadway, right-of-way, ownership, soil data, etc.
- Obtain utility information to identify potential conflicts, as necessary.
- Obtain geotechnical site data, consisting of pavement cores taken every 750-1000 feet, as necessary.
- Coordinate documentation for CCDD Management of soils, as necessary.
- Coordinate and develop with City Staff the final scope of improvements
- Confirm pavement design and rehabilitation methodology.
- Prepare MFT General Maintenance Section bid package, and ancillary documents, including:
  - BLR 12200 – Local Public Agency Formal Contract Proposal
  - BLR 12200 A – Schedule of Prices
  - BLR 12230 - Bid Bond Form
  - BLR 12325 - Apprenticeship Certification
  - BLR 12326 – Affidavit of Illinois Business Office
  - BC57 - Affidavit of Availability
  - BLR11310 – Special Provisions
  - Index for Supplemental Specifications and Recurring Special Provisions
  - Check Sheet for Recurring Special Provisions
  - Special Provisions
  - Bureau of Design and Environment Special Provisions/Check sheets
  - Local Roads Special Provisions
  - District Three Special Provisions
  - Location Map
  - City Provisions & Details
  - Existing/Proposed Typical Sections
  - Highway Standards
  - Prevailing Wage
  - BLR 14232 – Municipal Maintenance Operations
    - Adams Street (W. Ridge Street to W. Hydraulic Avenue)
    - Beaver Street (IL Route 47 to Deer Street)
    - Colonial Parkway (IL Route 47 to IL Route 126)
    - Morgan Street (W. Hydraulic Avenue to W. Fox Street)
    - State Street (W. Hydraulic Avenue to W. Ridge Street)
    - W. VanEmmon Street (S. Main Street to Morgan Street)
    - Heustis Street (E. Fox Street to E. Hydraulic Avenue)
    - Mill Street (E. Fox Street to E. VanEmmon Street)

*2021 Roads to Better Roads Program  
United City of Yorkville  
Professional Services Agreement  
Design Engineering  
Attachment B - Scope of Services*

- W. Hydraulic Avenue (IL Route 47 to Morgan Street)
- W. Madison Street (Morgan Street to S. Main Street)
- Greenbriar Road (Walsh Drive to IL Route 47)
- Coordinate IDOT and City review, including revisions and approval
- Prepare preliminary and final cost estimates
- Assist in bidding, contractor/bid evaluations, contract preparation and additional contract administration as required; facilitate IDOT approval of Contract
- Attend public meetings with Staff to review design progress
- Provide all bid packages in 8 1/2" x 11 1/2" format
- Provide planning/design/construction schedule and frequent updates regarding any potential items affecting the schedule



ATTACHMENT C - ESTIMATE OF LEVEL OF EFFORT AND ASSOCIATED COST  
PROFESSIONAL ENGINEERING SERVICES

2021 ROADS TO BETTER ROADS PROGRAM  
United City of Yorkville



Outstanding Service ~ Every Client ~ Every Day

WORK ITEM NO.	WORK ITEM	ENTITY:	ENGINEERING				SURVEYING			DRAFTING		ADMIN.	WORK ITEM HOUR SUMM.	COST PER ITEM
		PROJECT ROLE:	PRINCIPAL IN CHARGE	SENIOR PROJECT MANAGER	SENIOR PROJECT ENGINEER	PROJECT ENGINEER	SENIOR PROJECT MANAGER	PROJECT MANAGER	SENIOR PROJECT TECHNICIAN II	CAD MANAGER	SENIOR PROJECT TECHNICIAN	ADMIN.		
		HOURLY RATE:	\$208	\$197	\$153	\$141	\$197	\$178	\$153	\$153	\$141	\$70		
FINAL ENGINEERING														
2.1	Project Management and Administration		6	16	4								26	\$ 5,012
2.2	Project Meetings (2 meetings)		4	4	6	-							14	\$ 2,538
2.3	Geotechnical Investigation (Coordination, Field Work, Review Report)				6	-							6	\$ 918
2.4	Analyze/Finalize Roadway Rehabilitation Methods				8	-							8	\$ 1,224
2.5	Site Review, Identification of Required Improvements				48								48	\$ 7,344
2.6	Prepare Pre-Final Bid Package/Exhibits- 50%			2	36						8		46	\$ 7,030
2.7	Prepare Pre-Final Bid Package/Exhibits - 90%			4	40						8		52	\$ 8,036
2.8	Prepare Engineer's Opinion of Probable Construction Cost - 90%		2	2	12								16	\$ 2,646
2.9	Submit Bid Package for IDOT Review			2	8							2	12	\$ 1,758
2.10	Revise and Resubmit Bid Package for IDOT Approval/Advertisement			2	8						4		14	\$ 2,182
2.11	Bidding and Contracting		2	4	18							4	28	\$ 4,238
Final Engineering Subtotal:			14	36	194	-	-	-	-	-	20	6	270	\$ 42,926
PROJECT TOTAL:			14	36	194	-	-	-	-	-	20	6	270	42,926

DIRECT EXPENSES	
Printing =	\$ -
CCDD (pH testing) =	\$ 500
Geotechnical (Rubino) =	\$ 3,800
Material Testing (Rubino) =	\$ -
DIRECT EXPENSES =	\$ 4,300

LABOR SUMMARY	
Engineering Expenses =	\$ 39,686
Surveying Expenses =	\$ -
Drafting Expenses =	\$ 2,820
Administrative Expenses =	\$ 420
TOTAL LABOR EXPENSES =	\$ 42,926

TOTAL EXPENSES =	\$ 47,226
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**ATTACHMENT D:  
ANTICIPATED PROJECT SCHEDULE**  
2021 ROADS TO BETTER ROADS PROGRAM  
UNITED CITY OF YORKVILLE



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WORK ITEM  NO.	WORK ITEM	Year:	2020								2021																														
		Month:	November				December				January				February				March				April				May				June				July						
		Week Starting:	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4							
FINAL DESIGN ENGINEERING																																									
2.1	Project Management and Administration																																								
2.2	Project Meetings																																								
2.3	Geotechnical Investigation (Coordination, Field Work, Review Report)																																								
2.4	Analyze/Finalize Roadway Rehabilitation Methods																																								
2.5	Site Review, Identification of Required Improvements																																								
2.6	Prepare Pre-Final Bid Package/Exhibits- 50%																																								
2.7	Prepare Pre-Final Bid Package/Exhibits- 90%																																								
2.8	Prepare Engineer's Opinion of Probable Construction Cost - 90%																																								
2.9	Submit Bid Package for IDOT Review; IDOT Review																																								
2.10	Revise and Resubmit Bid Package for IDOT Approval/Advertisement																																								
2.11	Bidding and Contracting																																								

\\Milkyway\EEI\_Storage\Docs\Public\Yorkville\2020\YO2025-P 2021 Road Program\PSA\5 - Attachment D - Schedule.xls\Design Schedule

Legend			
	Project Management & QC/QA		Preliminary
	Meeting(s)		Design Work Item
	Bidding and Contracting		Construction





## Standard Schedule of Charges

January 1, 2019

EMPLOYEE DESIGNATION	CLASSIFICATION	HOURLY RATE
Senior Principal	E-4	\$208.00
Principal	E-3	\$203.00
Senior Project Manager	E-2	\$197.00
Project Manager	E-1	\$178.00
Senior Project Engineer/Planner/Surveyor II	P-6	\$165.00
Senior Project Engineer/Planner/Surveyor I	P-5	\$153.00
Project Engineer/Planner/Surveyor	P-4	\$141.00
Senior Engineer/Planner/Surveyor	P-3	\$129.00
Engineer/Planner/Surveyor	P-2	\$117.00
Associate Engineer/Planner/Surveyor	P-1	\$106.00
Senior Project Technician II	T-6	\$153.00
Senior Project Technician I	T-5	\$141.00
Project Technician	T-4	\$129.00
Senior Technician	T-3	\$117.00
Technician	T-2	\$106.00
Associate Technician	T-1	\$ 93.00
Engineering/Land Surveying Intern	I-1	\$ 84.00
GIS Technician	G-1	\$ 75.00
Administrative Assistant	A-3	\$ 70.00

### CREW RATES, VEHICLES AND REPROGRAPHICS

1 Man Field Crew with Standard Survey Equipment	\$168.00
2 Man Field Crew with Standard Survey Equipment	\$262.00
1 Man Field Crew with RTS or GPS *	\$208.00
2 Man Field Crew with RTS or GPS *	\$302.00
Vehicle for Construction Observation	\$15.00
In-House Scanning and Reproduction	\$0.25/Sq. Ft. (Black & White) \$1.00/Sq. Ft. (Color)
Reimbursable Direct Costs & Services by Others	Cost + 10%

\*RTS = Robotic Total Station / GPS = Global Positioning System



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input checked="" type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Public Works Committee #5

Tracking Number

PW 2020-62

### Agenda Item Summary Memo

**Title:** Fox Hill Roadway Improvements (Rebuild Illinois) Engineering Agreement

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** \_\_\_\_\_  
\_\_\_\_\_

#### Council Action Previously Taken:

Date of Action: PW 10-20-20 Action Taken: Moved forward to City Council agenda.

Item Number: PW 2020-62

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Bart Olson Administration  
Name Department

#### Agenda Item Notes:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Memorandum

To: City Council  
From: Bart Olson, City Administrator  
CC:  
Date: October 15, 2020  
Subject: 2021 Rebuild IL program, design engineering contract

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## **Summary**

Approval of a design engineering agreement with EEI for design engineering related to the 2021 Rebuild IL program, for roadway resurfacing in Fox Hill.

## **Background**

This item was discussed by the City Council at the September 22, 2020 meeting. At that time, the City Council approved a program for use of approximately \$1.2m in Rebuild IL funds in the Fox Hill subdivision (map attached at the end of the engineering agreement). Accordingly, EEI has submitted an engineering agreement for our consideration for design engineering. Construction engineering contracts will be drafted and considered at a later date.

The attached contract contains a \$83,731 lump sum cost for design engineering, to be paid from hourly rates listed in the agreement. These amounts were not contemplated in the FY 21 budget proposal, but Finance Director Fredrickson has opined that enough other projects have been delayed or deferred and a budget amendment is not needed at this time. There is a chance that a budget amendment will be needed at a later date. Construction is expected to occur in Summer 2021.

## **Recommendation**

Staff recommends approval of the design engineering agreement with EEI for the 2021 Rebuild IL program.



**Fox Hill Roadway Improvements – Rebuild Illinois  
United City of Yorkville  
Professional Services Agreement – Design Engineering**

THIS AGREEMENT, by and between the United City of Yorkville, hereinafter referred to as the "City" or "OWNER" and Engineering Enterprises, Inc. hereinafter referred to as the "Contractor" or "ENGINEER" agrees as follows:

**A. Services:**

ENGINEER agrees to furnish to the City the following services: The ENGINEER shall provide any and all necessary engineering services to the City as indicated on the included Attachment B. Design Engineering for all roadways indicated on Attachment E will be provided. Construction Engineering services are not included and would be provided in a separate agreement. Engineering will be in accordance with all City and Illinois Department of Transportation requirements.

**B. Term:**

Services will be provided beginning on the date of execution of this agreement and continuing, until terminated by either party upon 7 days written notice to the non-terminating party or upon completion of the Services. Upon termination the Contractor shall be compensated for all work performed for the City prior to termination.

**C. Compensation and maximum amounts due to ENGINEER:**

ENGINEER shall receive as compensation for all work and services to be performed herein, an amount based on the Estimate of Level of Effort and Associated Cost included in Attachment C. Design Engineering will be paid for as a Lump Sum in the amount of \$83,731.00 The hourly rates for this project are shown in Attachment F. All payments will be made accordingly to the Illinois State Prompt Payment Act and not less than once every thirty days.

**D. Changes in Rates of Compensation:**

In the event that this contract is designated in Section B hereof as an Ongoing Contract, ENGINEER, on or before February 1st of any given year, shall provide written notice of any change in the rates specified in Section C hereof (or on any attachments hereto) and said changes shall only be effective on and after May 1st of that same year.

**E. Ownership of Records and Documents:**

ENGINEER agrees that all books and records and other recorded information developed specifically in connection with this agreement shall remain the property of the City. ENGINEER agrees to keep such information confidential and not to disclose or

disseminate the information to third parties without the consent of the City. This confidentiality shall not apply to material or information, which would otherwise be subject to public disclosure through the freedom of information act or if already previously disclosed by a third party. Upon termination of this agreement, ENGINEER agrees to return all such materials to the City. The City agrees not to modify any original documents produced by ENGINEER without contractors consent. Modifications of any signed duplicate original document not authorized by ENGINEER will be at OWNER's sole risk and without legal liability to the ENGINEER. Use of any incomplete, unsigned document will, likewise, be at the OWNER's sole risk and without legal liability to the ENGINEER.

#### **F. Governing Law:**

This contract shall be governed and construed in accordance with the laws of the State of Illinois. Venue shall be in Kane County, Illinois.

#### **G. Independent Contractor:**

Contractor shall have sole control over the manner and means of providing the work and services performed under this agreement. The City's relationship to the ENGINEER under this agreement shall be that of an independent contractor. ENGINEER will not be considered an employee to the City for any purpose.

#### **H. Certifications:**

Employment Status: The Contractor certifies that if any of its personnel are an employee of the State of Illinois, they have permission from their employer to perform the service.

Anti-Bribery : The Contractor certifies it is not barred under 30 Illinois Compiled Statutes 500/50-5(a) - (d) from contracting as a result of a conviction for or admission of bribery or attempted bribery of an officer or employee of the State of Illinois or any other state.

Loan Default: If the Contractor is an individual, the Contractor certifies that he/she is not in default for a period of six months or more in an amount of \$600 or more on the repayment of any educational loan guaranteed by the Illinois State Scholarship Commission made by an Illinois institution of higher education or any other loan made from public funds for the purpose of financing higher education (5 ILCS 385/3).

Felony Certification: The Contractor certifies that it is not barred pursuant to 30 Illinois Compiled Statutes 500/50-10 from conducting business with the State of Illinois or any agency as a result of being convicted of a felony.

**Barred from Contracting:** The Contractor certifies that it has not been barred from contracting as a result of a conviction for bid-rigging or bid rotating under 720 Illinois Compiled Statutes 5/33E or similar law of another state.

**Drug Free Workplace:** The Contractor certifies that it is in compliance with the Drug Free Workplace Act (30 Illinois Compiled Statutes 580) as of the effective date of this contract. The Drug Free Workplace Act requires, in part, that Contractors, with 25 or more employees certify and agree to take steps to ensure a drug free workplace by informing employees of the dangers of drug abuse, of the availability of any treatment or assistance program, of prohibited activities and of sanctions that will be imposed for violations; and that individuals with contracts certify that they will not engage in the manufacture, distribution, dispensation, possession, or use of a controlled substance in the performance of the contract.

**Non-Discrimination, Certification, and Equal Employment Opportunity :** The Contractor agrees to comply with applicable provisions of the Illinois Human Rights Act (775 Illinois Compiled Statutes 5), the U.S. Civil Rights Act, the Americans with Disabilities Act, Section 504 of the U.S. Rehabilitation Act and the rules applicable to each. The equal opportunity clause of Section 750.10 of the Illinois Department of Human Rights Rules is specifically incorporated herein. The Contractor shall comply with Executive Order 11246, entitled Equal Employment Opportunity, as amended by Executive Order 11375, and as supplemented by U.S. Department of Labor regulations (41 C.F.R. Chapter 60). The Contractor agrees to incorporate this clause into all subcontracts under this Contract.

**International Boycott:** The Contractor certifies that neither it nor any substantially owned affiliated company is participating or shall participate in an international boycott in violation of the provisions of the U.S. Export Administration Act of 1979 or the regulations of the U.S. Department of Commerce promulgated under that Act (30 ILCS 582).

**Record Retention and Audits:** If 30 Illinois Compiled Statutes 500/20-65 requires the Contractor (and any subcontractors) to maintain, for a period of 3 years after the later of the date of completion of this Contract or the date of final payment under the Contract, all books and records relating to the performance of the Contract and necessary to support amounts charged to the City under the Contract. The Contract and all books and records related to the Contract shall be available for review and audit by the City and the Illinois Auditor General. If this Contract is funded from contract/grant funds provided by the U.S. Government, the Contract, books, and records shall be available for review and audit by the Comptroller General of the U.S. and/or the Inspector General of the federal sponsoring agency. The Contractor agrees to cooperate fully with any audit and to provide full access to all relevant materials.

**United States Resident Certification:** (This certification must be included in all contracts involving personal services by non-resident aliens and foreign entities in accordance with

requirements imposed by the Internal Revenue Services for withholding and reporting federal income taxes.) The Contractor certifies that he/she is a:   x   United States Citizen  
       Resident Alien        Non-Resident Alien the Internal Revenue Service requires that taxes be withheld on payments made to non-resident aliens for the performance of personal services at the rate of 30%.

Tax Payer Certification : Under penalties of perjury, the Contractor certifies that its Federal Tax Payer Identification Number or Social Security Number is (provided separately) and is doing business as a (check one):        Individual        Real Estate Agent        Sole Proprietorship        Government Entity        Partnership        Tax Exempt Organization (IRC 501(a) only)   x   Corporation        Not for Profit Corporation        Trust or Estate        Medical and Health Care Services Provider Corp.

### **I. Indemnification:**

ENGINEER shall indemnify and hold harmless the City and City's agents, servants, and employees against all loss, damage, and expense which it may sustain or for which it will become liable on account of injury to or death of persons, or on account of damage to or destruction of property resulting from the performance of work under this agreement by ENGINEER or its Subcontractors, or due to or arising in any manner from the wrongful act or negligence of ENGINEER or its Subcontractors of any employee of any of them. In the event that the either party shall bring any suit, cause of action or counterclaim against the other party, the non-prevailing party shall pay to the prevailing party the cost and expenses incurred to answer and/or defend such action, including reasonable attorney fees and court costs. In no event shall the either party indemnify any other party for the consequences of that party's negligence, including failure to follow the ENGINEER's recommendations.

### **J. Insurance:**

The ENGINEER agrees that it has either attached a copy of all required insurance certificates or that said insurance is not required due to the nature and extent of the types of services rendered hereunder. (Not applicable as having been previously supplied)

### **K. Additional Terms or Modification:**

The terms of this agreement shall be further modified as provided on the attached Exhibits. Except for those terms included on the Exhibits, no additional terms are included as a part of this agreement. All prior understandings and agreements between the parties are merged into this agreement, and this agreement may not be modified orally or in any manner other than by an agreement in writing signed by both parties. In the event that any provisions of this agreement shall be held to be invalid or unenforceable, the remaining provisions shall be valid and binding on the parties. The list of Attachments are as follows:

*Fox Hill Roadway Improvements – Rebuild Illinois  
United City of Yorkville  
Professional Services Agreement  
Design Engineering*

<b>Attachment A:</b>	Standard Terms and Conditions
<b>Attachment B:</b>	Scope of Services
<b>Attachment C:</b>	Estimate of Level of Effort and Associated Cost
<b>Attachment D:</b>	Anticipated Project Schedule
<b>Attachment E:</b>	Location Map
<b>Attachment F:</b>	2019 Standard Schedule of Charges

**L. Notices:**

All notices required to be given under the terms of this agreement shall be given mail, addressed to the parties as follows:

For the City:

City Administrator and City Clerk  
United City of Yorkville  
800 Game Farm Road  
Yorkville, IL 60560

For the ENGINEER:

Engineering Enterprises, Inc.  
52 Wheeler Road  
Sugar Grove Illinois 60554

Either of the parties may designate in writing from time to time substitute addresses or persons in connection with required notices.

Agreed to this \_\_\_\_ day of \_\_\_\_\_, 2020.

United City of Yorkville:

Engineering Enterprises, Inc.:

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John Purcell  
Mayor

---

Brad Sanderson, P.E.  
Chief Operating Officer / President

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Lisa Pickering  
City Clerk

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*Joseph W. Cwynar*  
Joseph W. Cwynar, P.E.  
Senior Project Manager

## STANDARD TERMS AND CONDITIONS

**Agreement:** These Standard Terms and Conditions, together with the Professional Services Agreement, constitute the entire integrated agreement between the OWNER and Engineering Enterprises, Inc. (EEI) (hereinafter “Agreement”), and take precedence over any other provisions between the Parties. These terms may be amended, but only if both parties consent in writing.

**Standard of Care:** In providing services under this Agreement, the ENGINEER will endeavor to perform in a matter consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under same circumstances in the same locality. ENGINEER makes no other warranties, express or implied, written or oral under this Agreement or otherwise, in connection with ENGINEER’S service.

**Construction Engineering and Inspection:** The ENGINEER shall not supervise, direct, control, or have authority over any contractor work, nor have authority over or be responsible for the means, methods, techniques sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety of the site, nor for any failure of a contractor to comply with laws and regulations applicable to such contractor’s furnishing and performing of its work.

The ENGINEER neither guarantees the performance of any contractor nor assumes responsibility for contractor’s failure to furnish and perform the work in accordance with the contract documents.

The ENGINEER is not responsible for the acts or omissions of any contractor, subcontractor, or supplies, or any of their agents or employees or any other person at the site or otherwise furnishing or performing any work.

Shop drawing and submittal review by the ENGINEER shall apply to only the items in the submissions and only for the purpose of assessing if upon installation or incorporation in the project work they are generally consistent with the construction documents. OWNER agrees that the contractor is solely responsible for the submissions and for compliance with the construction documents. OWNER further agrees that the ENGINEER’S review and action in relation to these submissions shall not constitute the provision of means, methods, techniques, sequencing or procedures of construction or extend or safety programs or precautions. The ENGINEER’S consideration of a component does not constitute acceptance of the assembled items.

The ENGINEER’S site observation during construction shall be at the times agreed upon in the Project Scope. Through standard, reasonable means the ENGINEER will become generally familiar with observable completed work. If the ENGINEER observes completed work that is inconsistent with the construction documents, that information shall be communicated to the contractor and OWNER for them to address.

**Opinion of Probable Construction Costs:** ENGINEER'S opinion of probable construction costs represents ENGINEER'S best and reasonable judgment as a professional engineer. OWNER acknowledges that ENGINEER has no control over construction costs of contractor's methods of determining pricing, or over competitive bidding by contractors, or of market conditions or changes thereto. ENGINEER cannot and does not guarantee that proposals, bids or actual construction costs will not vary from ENGINEER'S opinion of probable construction costs.

**Copies of Documents & Electronic Compatibility:** Copies of Documents that may be relied upon by OWNER are limited to the printed copies (also known as hard copies) that are signed or sealed by the ENGINEER. Files in electronic media format of text, data, graphics, or of other types that are furnished by ENGINEER to OWNER are only for convenience of OWNER. Any conclusion or information obtained or derived from such electronic files will be at the user's sole risk. When transferring documents in electronic media format, ENGINEER makes no representations as to long term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems, or computer hardware differing from those used by ENGINEER at the beginning of the project.

**Changed Conditions:** If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to the ENGINEER are revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks, or other material terms of this Agreement, the ENGINEER may call for renegotiation of appropriate portions of this Agreement. The ENGINEER shall notify the OWNER of the changed conditions necessitating renegotiation, and the ENGINEER and the OWNER shall promptly and in good faith enter into renegotiation of this Agreement to address the changed conditions. If terms cannot be agreed to, the parties agree that either party has the absolute right to terminate this Agreement, in accordance with the termination provision hereof.

**Hazardous Conditions:** OWNER represents to ENGINEER that to the best of its knowledge no Hazardous Conditions (environmental or otherwise) exist on the project site. If a Hazardous Condition is encountered or alleged, ENGINEER shall have the obligation to notify OWNER and, to the extent of applicable Laws and Regulations, appropriate governmental officials. It is acknowledged by both parties that ENGINEER's scope of services does not include any services related to a Hazardous Condition. In the event ENGINEER or any other party encounters a Hazardous Condition, ENGINEER may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the project affected thereby until OWNER: (i) retains appropriate specialist consultant(s) or contractor(s) to identify and, as appropriate, abate, remediate, or remove the Hazardous Condition; and (ii) warrants that the project site is in full compliance with applicable Laws and Regulations.

**Consequential Damages:** Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the OWNER nor the ENGINEER, their respective officers, directors, partners, employees, contractors, or subcontractors shall be liable to the other or shall make any claim for any incidental, indirect, or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of

income, loss of reputation, or any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract, and breach of strict or implied warranty. Both the OWNER and the ENGINEER shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

**Termination:** This Agreement may be terminated for convenience, without cause, upon fourteen (14) days written notice of either party. In the event of termination, the ENGINEER shall prepare a final invoice and be due compensation as set forth in the Professional Services Agreement for all costs incurred through the date of termination.

Either party may terminate this Agreement for cause upon giving the other party not less than seven (7) calendar days' written notice for the following reasons:

- (a) Substantial failure by the other party to comply with or perform in accordance with the terms of the Agreement and through no fault of the terminating party;
- (b) Assignment of the Agreement or transfer of the project without the prior written consent of the other party;
- (c) Suspension of the project or the ENGINEER'S services by the OWNER for a period of greater than ninety (90) calendar days, consecutive or in the aggregate.
- (d) Material changes in the conditions under which this Agreement was entered into, the scope of services or the nature of the project, and the failure of the parties to reach agreement on the compensation and schedule adjustments necessitated by such changes.

**Payment of Invoices:** Invoices are due and payable within 30 days of receipt unless otherwise agreed to in writing.

**Third Party Beneficiaries:** Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the OWNER or the ENGINEER. The ENGINEER'S services under this Agreement are being performed solely and exclusively for the OWNER'S benefit, and no other party or entity shall have any claim against the ENGINEER because of this Agreement or the performance or nonperformance of services hereunder. The OWNER and ENGINEER agree to require a similar provision in all contracts with contractors, subcontractors, vendors and other entities involved in this Project to carry out the intent of this provision.

**Force Majeure:** Each Party shall be excused from the performance of its obligations under this Agreement to the extent that such performance is prevented by force majeure (defined below) and the nonperforming party promptly provides notice of such prevention to the other party. Such excuse shall be continued so long as the condition constituting force majeure continues. The party affected by such force majeure also shall notify the other party of the anticipated duration of such force majeure, any actions being taken to avoid or minimize its effect after such occurrence, and shall take reasonable efforts to remove the condition constituting such force majeure. For purposes of this Agreement, "force majeure" shall include conditions beyond the control of the parties, including an act of God, acts of terrorism, voluntary



or involuntary compliance with any regulation, law or order of any government, war, acts of war (whether war be declared or not), labor strike or lock-out, civil commotion, epidemic, failure or default of public utilities or common carriers, destruction of production facilities or materials by fire, earthquake, storm or like catastrophe. The payment of invoices due and owing hereunder shall in no event be delayed by the payer because of a force majeure affecting the payer.

**Additional Terms or Modification:** All prior understandings and agreements between the parties are merged into this Agreement, and this Agreement may not be modified orally or in any manner other than by an Agreement in writing signed by both parties. In the event that any provisions of this Agreement shall be held to be invalid or unenforceable, the remaining provisions shall be valid and binding on the parties.

**Assignment:** Neither party to this Agreement shall transfer or assign any rights or duties under or interest in this Agreement without the prior written consent of the other party. Subcontracting normally contemplated by the ENGINEER shall not be considered an assignment for purposes of this Agreement.

**Waiver:** A party's waiver of, or the failure or delay in enforcing any provision of this Agreement shall not constitute a waiver of the provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

**Attorney's Fees:** In the event of any action or proceeding brought by either party against the other under this Agreement, the prevailing party shall be entitled to recover from the other all costs and expenses including without limitation the reasonable fees of its attorneys in such action or proceeding, including costs of appeal, if any, in such amount as the Court may adjudge reasonable.

**Headings:** The headings used in this Agreement are inserted only as a matter of convenience only, and in no way define, limit, enlarge, modify, explain or define the text thereof nor affect the construction or interpretation of this Agreement.

## **Fox Hill Roadway Improvements – Rebuild Illinois United City of Yorkville**

### **Attachment B – Scope of Services**

The United City of Yorkville requires Design Engineering services for the Fox Hill Roadway Improvements. A map of the roadways to be included in the program can be found in Attachment E of this proposal. The roadways have a total centerline length of approximately 1.77 miles.

In order to successfully complete this project, various items will need to be addressed during the preliminary planning, and the design engineering for this project. Our proposed scope of services will include the following:

#### **Preliminary Planning:**

- Initiate coordination with the Illinois Department of Transportation (IDOT) for processing the project utilizing Rebuild Illinois Bond funds including a Section Number Request.
- Coordinate and develop with City Staff the final scope and parameters of services to be provided.
- Obtain, review and inventory existing utility, roadway, right-of-way, ownership, soil data, etc.
- Gather data and utilize the City's GIS database to prepare base drawings for plan sheet development (R.O.W. to R.O.W) for all roadways included in the program.
- Perform on-site review of existing conditions to identify the required improvements.
- Conduct traffic counts to determine Average Daily Traffic (ADT) and Multi-Unit (MU) & Single Unit (SU) truck percentages for use in the pavement design.
- Analyze geotechnical site data, pavement cores and traffic data to determine pavement design for improvements.

#### **Design Engineering:**

- Prepare construction plans in IDOT format, consisting of, but not limited to, the following sheets:
  - Cover sheet including the following information:
    - Project Title
    - City Officials and Staff
    - Location Map
    - Professional Engineer Sign and Seal
    - City Approval Location
    - JULIE Contact Information
    - Scales
    - Benchmarks (when necessary)
    - Other information, as required
  - General notes and legend sheet including the following information:
    - Index of Sheets
    - Key Construction Details and Information
    - Applicable Standards
    - Supplemental Legend
  - Summary of Quantities sheet including the following information:
    - Proposed Pay Items
    - Pay Item Units
    - Pay Item Quantities

- Proposed and existing typical section sheets including the following information:
  - Existing typical sections with cross slopes, pavement location, R.O.W., pavement width, parkway width, ditch grades, locations, curbs and gutters.
  - Proposed typical sections indicating standard proposed sidewalk locations, dimensions of proposed construction items, thicknesses, areas requiring restoration, proposed striping, grading, and all other items required to indicate to the bidder the proposed construction
- Plan sheets including the following information:
  - Roadway Location dimensions, R.O.W. data
  - Location of existing items including but not limited to the sidewalk, utilities, structures, landscaping, mailboxes, street signs, power poles, utility transformers, drainage structures, curb and gutter, ditches, or any other item within the project locations available on the City GIS system.
  - Drainage improvements (when needed, including storm sewer type, size, grades, required trench backfill, etc.)
  - Required grading
  - Curb and gutter, sidewalk and driveway removal & replacement locations
  - Pavement markings
  - Sign locations (if required by design)
  - Sidewalk detectable warning locations at all sidewalk/roadway crossings
  - House numbers
  - Sanitary/storm sewer point repair locations
- Detail sheets including the following information:
  - All applicable project details
  - State standards
  - Traffic control
  - City details (as required)
  - Other details pertinent to the construction of this project
- Prepare construction specifications, consisting of, but not limited to, the following:
  - All required bidding and letting information and contractual forms
  - City special provisions and contracting information
  - Project specific specifications and special provisions
  - State specifications and provisions
  - Prevailing Wages
  - Pavement Core Reports
- Coordinate reviews with the United City of Yorkville and IDOT
- Process required documents with IDOT for MFT Projects (utilizing Rebuild Illinois Bond funds) including:
  - Plan Set
  - Bid Package
  - BLR 11510 – Estimate of Cost
  - BLR 09111 – Resolution
  - BLR 09150 – Request for Expenditure/Authorization of MFT Funds
  - Disposition of Comments (for the final submittal)
- Provide an LPC-662 form for the City to sign to include in the bidding documents to handle uncontaminated soil disposal.
- Prepare preliminary and final cost estimates.
- Prepare a final estimate of working days and/or construction schedule.

- Prepare and provide final contract drawings, documents and specifications for bidding. Specifications will include all necessary information for the bidder, including construction methodology, special provisions for construction and direction to the bidder regarding City specific requirements, construction ordinances and project specific guidelines.
- Assist in bidding, contractor/bid evaluations, contract preparation and additional contract administration as required; prepare and submit contracts to City and IDOT.
- Provide all plans and drawings electronically and 2 hard copies each in 22" x 34" (full size) and 11" x 17" (reduced size) formats with visual scales.
- Provide all specifications in 8 1/2" x 11 1/2" format, bound and in quantities as required.
- Provide planning/design/construction schedule and frequent updates regarding any potential items affecting the schedule.

**Exclusions:**

- No allowance has been made for public information meetings.
- No allowance has been made for topographic survey
- No allowance has been made for any soil analytics (other than pH testing) or preparation of an LPC-663 form.
- No Construction Engineering services have been included.

Throughout the course of the project, EEI will attend all required meetings with City Staff, permitting agencies, area business owners, residents or any other entity as requested or if specific concerns need to be addressed.

All documents prepared by Engineering Enterprises, Inc. shall be done so by, or under the supervision, of a Professional Engineer, licensed within the State of Illinois. Plans shall be signed and sealed by the design or supervising engineer. All of the latest design standards shall be utilized, including the most recent versions of the Standard Specifications for Road and Bridge Construction in Illinois, the Manual on Uniform Traffic Control Devices and the Standard Specifications for Water and Sewer Main Construction in Illinois.

Further, EEI will meet with utility and other agencies, as necessary, to coordinate utility services required for the project and to establish the division of work, if any, between the utility or the agency and construction contractor. In addition, EEI will prepare detailed minutes of all meetings and submit them for approval within five calendar days after meeting. Meeting minutes may denote scope of work changes but will not be considered formal notification of changes.

The following program guidelines for the Fox Hill Roadway Improvements (Rebuild Illinois) will be employed to ensure the best possible end result for the City, targeting a letting in April of 2021:

- Employ Quality Control/Quality Assurance procedures and implement and monitor the procedures for the duration of the project.
- Apply value-engineering techniques to ensure efficient and cost-effective design procedures.
- Communicate with all parties relative to the status of the project through meetings, correspondence and telephone conversations.
- Provide the required coordination between the City and other regulatory agencies.
- Provide early identification of issues or potential problem areas related to technical scheduling or budgetary goals.



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ATTACHMENT C - ESTIMATE OF LEVEL OF EFFORT AND ASSOCIATED COST  
PROFESSIONAL ENGINEERING SERVICES  
FOX HILL ROADWAY IMPROVEMENTS - REBUILD ILLINOIS  
UNITED CITY OF YORKVILLE



WORK ITEM NO.	WORK ITEM	ENTITY:	ENGINEERING				SURVEYING			DRAFTING		ADMIN.	WORK ITEM HOUR SUMM.	COST PER ITEM
		PROJECT ROLE:	PRINCIPAL IN CHARGE	SENIOR PROJECT MANAGER	SENIOR PROJECT ENGINEER II	SENIOR PROJECT ENGINEER	SENIOR PROJECT MANAGER	PROJECT MANAGER	SENIOR PROJECT TECHNICIAN II	CAD MANAGER	SENIOR PROJECT TECHNICIAN	ADMIN.		
		HOURLY RATE:	\$208	\$197	\$165	\$153	\$197	\$178	\$153	\$153	\$141	\$70		
DESIGN ENGINEERING														
2.1	Project Management (QC/QA, Permitting, Coordination, Administration)		4	12	6								22	\$ 4,186
2.2	Meetings with City Staff (2 meetings)		2	4		4							10	\$ 1,816
2.3	Data Collection (GIS, List of Known Issues)					4							4	\$ 612
2.4	Traffic Counts & Geotechnical Investigation (Coordination, Field Work, Review Report)			2	6	16							24	\$ 3,832
2.5	Analyze/Finalize Roadway Rehabilitation Methods & Calculate Final Pavement Design			4	8	12							24	\$ 3,944
2.6	Field Review of Existing Conditions				4	52							56	\$ 8,616
2.7	Develop Base Sheets (Utilizing GIS)			2	6	6				10	48		72	\$ 10,600
2.8	90% Plans, Specifications and Estimates		2	8	32	72				30	80	2	226	\$ 34,298
2.9	Revisions and Disposition based on IDOT & City Comments on 90% Plans			2	4	16					8	2	32	\$ 4,770
2.10	Submit Bid Package for IDOT & City Approval/Advertisement			2	2	6							10	\$ 1,642
2.11	Bidding, Letting and Contracting			2	4	12						2	20	\$ 3,030
PROJECT TOTAL:			8	38	72	200	-	-	-	40	136	6	500	77,346

DIRECT EXPENSES	
Printing and supplies =	\$ 500
Pavement Cores & CCDD (Rubino) =	\$ 5,885
DIRECT EXPENSES =	\$ 6,385

LABOR SUMMARY	
Engineering Expenses =	\$ 51,630
Surveying Expenses =	\$ -
Drafting Expenses =	\$ 25,296
Administrative Expenses =	\$ 420
TOTAL LABOR EXPENSES =	\$ 77,346

TOTAL EXPENSES =	\$ 83,731
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G:\Public\Yorkville\2020\Y02036-P Fox Hill Roadway Improvements (Rebuild Illinois)\PSA\4 - Attachment C - Level of Effort.xlsxFree Summary



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## ATTACHMENT D - ANTICIPATED PROJECT SCHEDULE

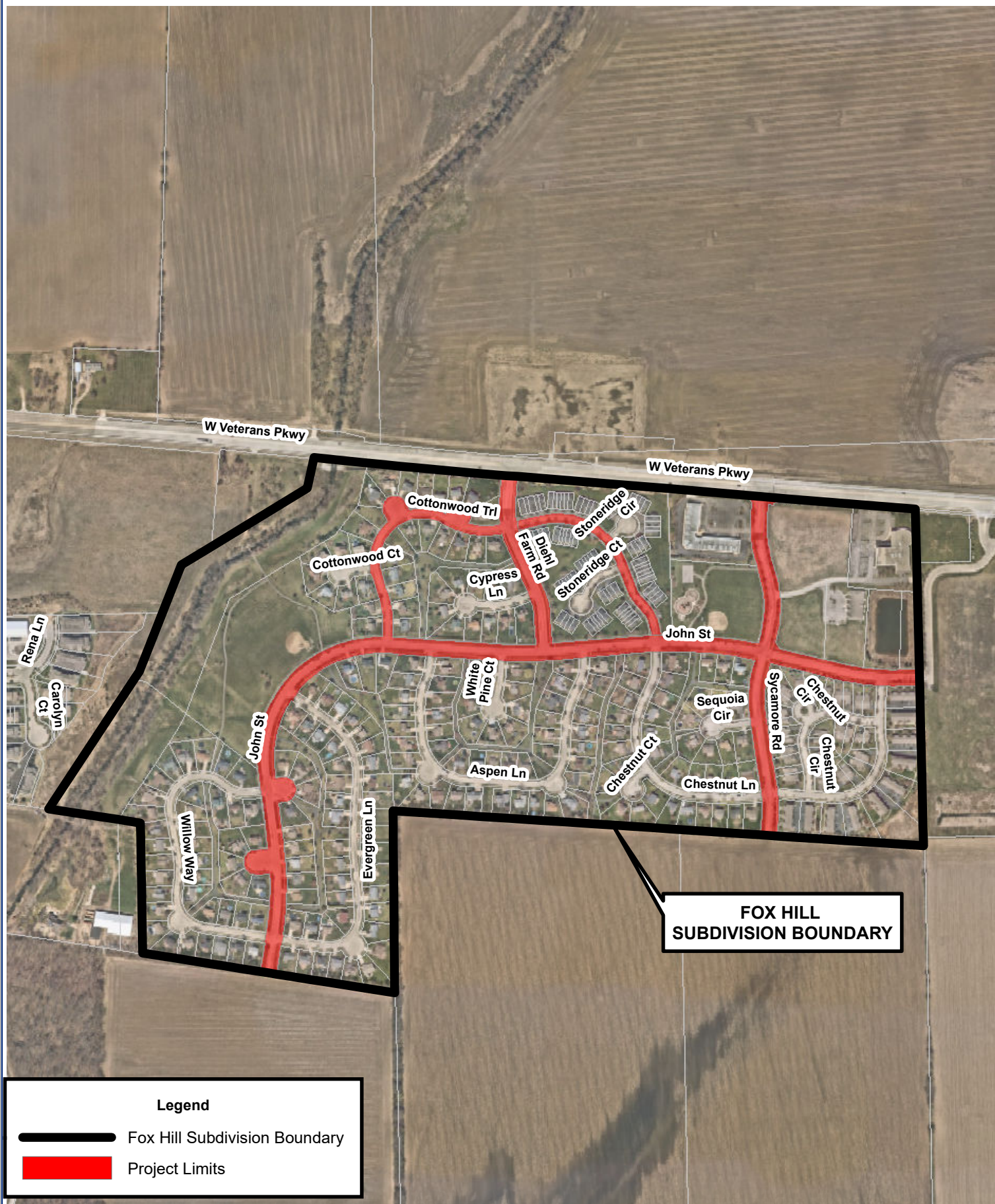
FOX HILL ROADWAY IMPROVEMENTS - REBUILD ILLINOIS  
UNITED CITY OF YORKVILLE



WORK ITEM NO.	WORK ITEM	Year:		2020								2021																			
		Month:		November				December				January				February				March				April				May			
		Week Starting:		1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
DESIGN ENGINEERING																															
2.1	Project Management (QC/QA, Permitting, Coordination, Administration)																														
2.2	Meetings with City Staff (2 meetings)																														
2.3	Data Collection (GIS, List of Known Issues)																														
2.4	Traffic Counts &Geotechnical Investigation (Coordination, Field Work, Review Report)																														
2.5	Analyze/Finalize Roadway Rehabilitation Methods & Calculate Final Pavement Design																														
2.6	Field Review of Existing Conditions																														
2.7	Develop Base Sheets (Utilizing GIS)																														
2.8	90% Plans, Specifications and Estimates																														
2.9	Revisions and Disposition based on IDOT & City Comments on 90% Plans																														
2.10	Submit Bid Package for IDOT & City Approval/Advertisement																														
2.11	Bidding, Letting and Contracting																														

Legend	
	Project Management, QC/QA, Coord.
	Meeting(s)
	Bidding and Contracting
	IDOT & City Review
	Preliminary
	Design Work Item
	Permitting
	Construction





#### Legend

- Fox Hill Subdivision Boundary
- Project Limits

#### Engineering Enterprises, Inc.

52 Wheeler Road  
Sugar Grove, Illinois 60554  
(630) 466-6700  
[www.eeiweb.com](http://www.eeiweb.com)



#### United City of Yorkville

800 Game Farm Road  
Yorkville, IL 60560  
630-553-4350

DATE:	SEPTEMBER 2020
PROJECT NO.:	YO2025
BY:	MJT
PATH:	H:\GIS\PUBLIC\YORKVILLE\2020\
FILE:	YO2025_Fox Hill Project.MXD

#### ATTACHMENT E ILLINOIS REBUILD FUNDS-LOCATION MAP





## Standard Schedule of Charges

January 1, 2019

EMPLOYEE DESIGNATION	CLASSIFICATION	HOURLY RATE
Senior Principal	E-4	\$208.00
Principal	E-3	\$203.00
Senior Project Manager	E-2	\$197.00
Project Manager	E-1	\$178.00
Senior Project Engineer/Planner/Surveyor II	P-6	\$165.00
Senior Project Engineer/Planner/Surveyor I	P-5	\$153.00
Project Engineer/Planner/Surveyor	P-4	\$141.00
Senior Engineer/Planner/Surveyor	P-3	\$129.00
Engineer/Planner/Surveyor	P-2	\$117.00
Associate Engineer/Planner/Surveyor	P-1	\$106.00
Senior Project Technician II	T-6	\$153.00
Senior Project Technician I	T-5	\$141.00
Project Technician	T-4	\$129.00
Senior Technician	T-3	\$117.00
Technician	T-2	\$106.00
Associate Technician	T-1	\$ 93.00
Engineering/Land Surveying Intern	I-1	\$ 84.00
GIS Technician	G-1	\$ 75.00
Administrative Assistant	A-3	\$ 70.00

### CREW RATES, VEHICLES AND REPROGRAPHICS

1 Man Field Crew with Standard Survey Equipment	\$168.00
2 Man Field Crew with Standard Survey Equipment	\$262.00
1 Man Field Crew with RTS or GPS *	\$208.00
2 Man Field Crew with RTS or GPS *	\$302.00
Vehicle for Construction Observation	\$15.00
In-House Scanning and Reproduction	\$0.25/Sq. Ft. (Black & White) \$1.00/Sq. Ft. (Color)
Reimbursable Direct Costs & Services by Others	Cost + 10%

\*RTS = Robotic Total Station / GPS = Global Positioning System





Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Administration Committee #1

Tracking Number

ADM 2020-56

### Agenda Item Summary Memo

**Title:** Tax Levy Estimate

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** Please see attached memo.

### Council Action Previously Taken:

Date of Action: \_\_\_\_\_ Action Taken: \_\_\_\_\_

Item Number: \_\_\_\_\_

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

**Submitted by:** Rob Fredrickson Finance  
Name Department

### Agenda Item Notes:

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# Memorandum

To: City Council  
From: Rob Fredrickson, Finance Director  
Date: October 21, 2020  
Subject: 2020 Tax Levy Estimate

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## **Summary**

Approval of a 2020 tax levy estimate, for purposes of publishing a public notice for an upcoming public hearing.

## **Background**

Each year, the first step of the tax levy process involves adopting a tax levy estimate for purposes of holding a public hearing (if required). The estimated tax levy for the City and Library operations (capped taxes) is \$4,295,704, as shown on Exhibit A-1. The City's levy request totals \$3,419,922 and includes increment generated from new construction only. The Library operations levy is set at the max rate of \$0.15 per \$100 of EAV; however, due to the property tax extension limitation law (PTELL), staff would expect the actual Library tax levy to be lower.

### **2017 Tax Levy (FY 19) thru 2019 Tax Levy (FY 21 - current fiscal year)**

Beginning with the 2017 levy process, the City Council began to ease back into its past practice of marginally increasing the levy each year as allowed under PTELL. Pursuant to PTELL, two factors determine how much the City, as a non-home rule municipality, can increase its levy by each year: the equalized assessed valuation (EAV) of new construction and the year-over-year change in inflation (as measured by CPI). For the 2017 (collected in FY 19) and 2018 (collected in FY 20 – last fiscal year) levies the City Council chose to increase the levy by new construction only, thus foregoing the inflationary increment of the levy. For the 2019 levy (currently being collected in FY 21) the City Council decided to continue this practice, once again increasing the levy by new construction (\$96,055) only; and again, forfeiting the inflationary increment of \$61,591. As a result, most residents over the last three levy cycles should have seen the City portion of their property tax bill stay relatively the same or even decrease slightly, assuming that the change in EAV of their homes was less than the overall increase in EAV for all taxable property in the City.

### **2020 Tax Levy (FY 22 – next fiscal year)**

For this year's levy new construction EAV is currently estimated by Kendall County at \$13,701,537, which would generate additional property tax proceeds of \$82,059 for the City. As shown on Exhibit D, after two consecutive years of low inflation (levy years 2015-2016), CPI returned to more of a historical norm in 2017 of 2.1%. After holding right around 2.0% in levy years 2018 and 2019, CPI for 2020 has increased by 21%, to 2.3%. This inflationary portion of the levy equates to a projected increment of \$76,771, for an estimated grand total of \$158,830 in additional property taxes that could be levied under PTELL.

Based on the information presented above, it is the recommendation of staff that the City increase its levy only by the amount of incremental property taxes generated from new construction; which is currently estimated at \$82,059 (as shown on Exhibit C). While this will result in the City not levying approximately \$76,771 (CPI portion) under PTELL (which means this amount is lost for subsequent levy years), staff believes that this is a balanced approach; as it allows the City to marginally expand its tax base with minimal impact on homeowners. Depending on how the City Council decides to levy, either including incremental property taxes from both CPI and new construction or new construction only, will result in the City's portion of the levy either increasing by approximately 4.8% (Exhibit B) or 2.5% (Exhibit C).

For the 2020 levy year the City's contribution (i.e. actuarially determined funding policy contribution) for the Police Pension Fund is \$1,334,771 (Exhibit D – page 1), as calculated by the City's actuary, MWM Consulting Group. This is an increase of \$104,167 (8.5%) over the 2019 contribution amount of \$1,230,604. As mentioned at the previous City Council meeting, staff had initially used a placeholder of \$1.275 million based off the actuary's projections from a year ago. Now that the updated report has been received, staff has increased the City's Police Pension contribution by \$59,771, while decreasing the Corporate levy by the same amount to maintain parity in each of the exhibits (A thru C). The increase in the City's pension is primarily due to:

- A shrinking amortization period (i.e. as we get closer to the year 2040, there is less time to spread out the remaining costs associated with the unfunded liability).
- Normal costs continue to increase, as each year of additional service by current employees generates additional pension benefits.
- Strong equity returns in 2019 were stifled in the Spring of 2020, due to the onset of the COVID-19 pandemic. As shown on page 4 of the valuation report, the actual return for the Fund was a negative 1.13% v. its benchmark of positive 7.0%.

The current pension contribution amount of \$1,334,771 is calculated based on the assumption of a 100% funding level by the year 2040, pursuant to the City's pension funding policy. At this current funding level, this would result in the General Fund receiving \$22,105 less in property taxes in FY 22 than it did in FY 21. The City does have some flexibility regarding the funding level it chooses, as long as it does not go below a target of 90% by 2040, per State Statute. A reduced funding target, somewhere in a range between 90 to 99%, may better allow the City to strike a balance between adequately funding the pension fund and addressing the operational needs of the General Fund. Below is a summary that shows several 2020 contribution amounts for certain levels of 2040 funding targets (between 90 to 99%) and the corresponding gain or loss in property tax revenues to the General Fund (GF). A complete presentation of 2020 pension contribution amounts resulting from various 2040 funding targets have been attached as Exhibit G.

- 99% Funding Target - \$1,317,815 Contribution Amount. Impact on GF P-Tax – (\$5,150)
- 95% Funding Target - \$1,249,995 Contribution Amount. Impact on GF P-Tax - +\$62,671
- 90% Fund Target - \$1,165,219 Contribution Amount. Impact on GF P-Tax - +\$147,446

The current funding level of the Police Pension Fund is 49.1% (as calculated by dividing the actuarial value of assets of \$11,553,728 by the accrued liability of \$23,533,723), which is up from last year's funding level of 47.5%.

Looking back at the last four levy cycles, you may recall that a reoccurring policy question has been whether the City and Library levies should be combined or levied separately. In an effort to “level the playing field” by applying the same rules of property tax growth (lesser of CPI or 5%, plus new construction) to both entities, the City Council has chosen to levy the two entities separately since in 2016. Last year the 2019 Library Operations tax rate was capped at \$0.134 per \$100 of EAV, resulting in a property tax extension of \$739,084 for library operations. This was an increase of \$34,315 (4.9%) over the 2018 extended amount of \$704,769. For the 2020 levy staff recommends that Council continue with the practice of levying separately for the City and the Library, which is currently estimated to yield property taxes for library operations in the amount of \$774,251. This amount includes both CPI (\$16,999) and new construction (\$18,168) increments. Based on current EAV the library tax rate is estimated to be at \$0.133 per \$100 of EAV (max amount is \$0.15 per \$100 EAV) for the 2020 levy year, which is an increase of 4.8% (\$35,167) over the 2019 extension. The levy amount for Library operations was formally approved by their Board on October 12<sup>th</sup>, in the amount \$875,782. The Library has chosen to levy at their maximum rate of \$0.15 per \$100 of EAV in order to capture every new construction dollar possible under the tax cap. Nonetheless, once PTELL is applied to the Library (assuming Council continues with the past practice of instructing the County to levy the City and Library separately), the actual amount received will be right around the \$774,251 amount mentioned above.

The fiscal year 2021 (2019 levy) certification from the County Clerk is attached (Exhibit E). The first page contains all City (non-Library) taxes, and the second page contains Library taxes (operations and debt service for the 2006 & 2013 Refunding bonds).

The breakdown of the sublevies is attached for your review. These do not need to be formally decided upon until the City passes its levy ordinance in late November or early December. The County’s current EAV estimate is \$583,854,466, which is a 5.5% increase from last year. The abatement ordinances for the non-abated (uncapped) City property taxes should be voted on in December; however, the County will typically give an extension until late January/early February.

### **Homeowner Impact**

The property tax bill lists the City and the Library as two distinct itemized charges. Assuming the City levies for the new construction increment only (Exhibits A & C), the City’s (capped and uncapped) estimated levy extension is projected to increase by 2.5% for the 2020 levy year (payable in 2021). The Library (capped and uncapped) levy is projected to be 3.1% higher than the 2019 levy year extension (payable in 2020). Based on these two statements, the amount that each property owner pays to the City **should** be approximately \$13 higher than the prior year and the amount paid to the Library **should** be approximately \$8 higher than the prior year’s tax bill, assuming that their individual property’s EAV increases by the same percentage as overall EAV in the City (currently projected at 5.5% by Kendall County).

## Recommendation

The preliminary staff recommendations for aggregate levy amounts are below.

### City Tax Levy

	2019 Levy Extension	2020 Maximum Levy (Estimate)	2020 Levy Recommended Amount
City Levy (Capped)	\$3,337,863	\$3,496,692	\$3,419,922
City Bonds (Uncapped)	N / A	N / A	N / A
Totals	\$3,337,863	\$3,496,692	\$3,419,922

### Library Tax Levy

	2019 Levy Extension	2020 Maximum Levy (Estimate)	2020 Levy Recommended Amount
Library Operations (Capped)	\$739,084	\$875,782	\$875,782
Library Bonds (Uncapped)	827,103	840,225	840,225
Totals	\$1,566,187	\$1,716,007	\$1,716,007

In regard to the setting of a tax levy estimate, staff recommends the approval of either Exhibit A-1 or Exhibit A-2. Exhibit A-1 shows the City's levy increasing by new construction only, in the amount of \$82,059 (based on Kendall County's current estimate for new construction EAV of \$13,701,537) and sets the Library's levy at their ceiling rate of \$0.15 per \$100 of EAV for the purposes of setting a maximum levy amount for the public hearing.

Exhibit A-2 uses the same set of assumptions for the Library, but the estimated EAV on new construction for the City is increased to \$18,701,537. This would generate an estimated \$30,936 in additional property tax proceeds, for a total of \$112,995; and would ensure that the City captures every dollar possible under the new construction increment of the tax levy. Should this option be chosen, once EAV for new construction has been finalized (likely somewhere between \$13.7M and \$18.7M) by the County in the Spring of 2021, the motion and intent would be to direct staff to instruct the County to adjust the City's levy request accordingly to make sure that **ONLY** the appropriate increment (between \$82,059 and \$112,995) generated from new construction is captured and **NONE** of the inflation increment.

Once the public hearing has passed, City Council and the Library Board will have the ability to change (i.e. reduce) their respective levies in any manner deemed appropriate, as long as the levy amounts presented at the public hearing are not exceeded. Exhibit B is an estimate of how much the City could levy under PTELL (includes increases for both new construction & CPI) for a total of \$158,830 in additional property tax proceeds. Exhibit C, which is the staff recommended levy, proposes that the only enhancement to the City's levy would be the estimated new construction increment of \$82,059; hence foregoing the CPI increment of \$76,771 in subsequent tax years. As mentioned above, the tax levy estimate only sets the limit on the total amount of property taxes that can be levied. Individual sub-levies (corporate, police pension, etc.) can still be adjusted, provided they do not go over the maximum aggregate amount set by the tax levy estimate.

Furthermore, staff recommends that the City instruct the County Clerk to once again, levy separately for the City and the Library, so that both entities are held to the same rules when it comes to growth. Staff would propose to hold the public hearing at the November 10<sup>th</sup> City Council meeting. Drafts of potential public hearing notices featuring both Exhibits A-1 and A-2, along with charts showing the percentage increase for the Library and City levies for all relevant sections, are presented immediately following this memo, for your review and consideration.

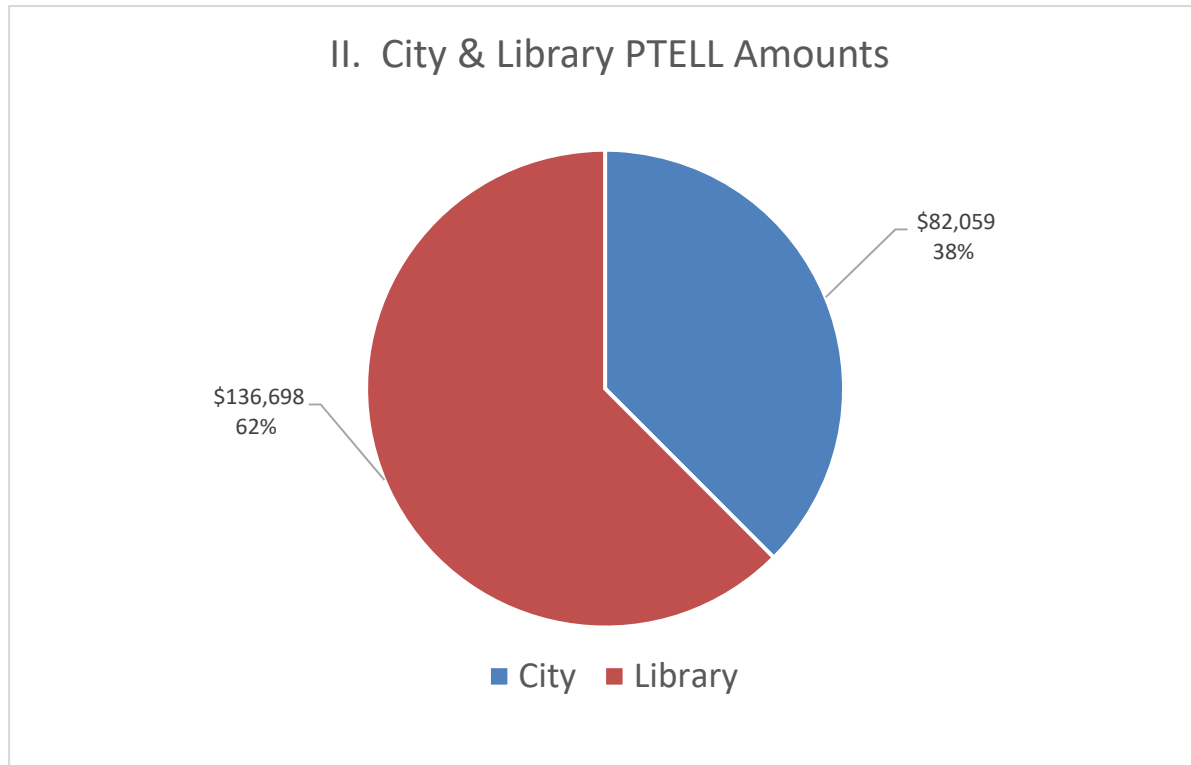
**PUBLIC NOTICE OF  
PROPOSED PROPERTY TAX LEVY  
FOR THE UNITED CITY OF YORKVILLE**

I. A public hearing to approve a proposed property tax levy increase by THE UNITED CITY OF YORKVILLE for 2020 will be held November 10, 2020 at 7:00 P.M. at the City Council Chambers, 800 Game Farm Road, Yorkville, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Bart Olson, City Administrator, or Lisa Pickering, City Clerk, 800 Game Farm Road, Yorkville, Illinois (630) 553-4350.

II. The corporate and special purpose property taxes extended for 2019 were \$4,076,947.

The proposed corporate and special purpose property taxes to be levied for 2020 are \$4,295,704. This represents a 5.37% increase over the previous year. **(Exhibit A-1)**



	<u>2019 Extended</u>	<u>2020 Requested</u>	<u>\$ Change</u>
City	\$3,337,863	\$3,419,922	\$82,059
Library	739,084	875,782	136,698
<b>Totals</b>	<b>\$4,076,947</b>	<b>\$4,295,704</b>	<b>\$218,757</b>

III. The property taxes extended for debt service and public building commission leases for 2019 were \$827,103.

The estimated property taxes to be levied for debt service and public building commission leases for 2020 are \$840,225. This represents a 1.59% increase over the previous year. **(Exhibit A-1)**

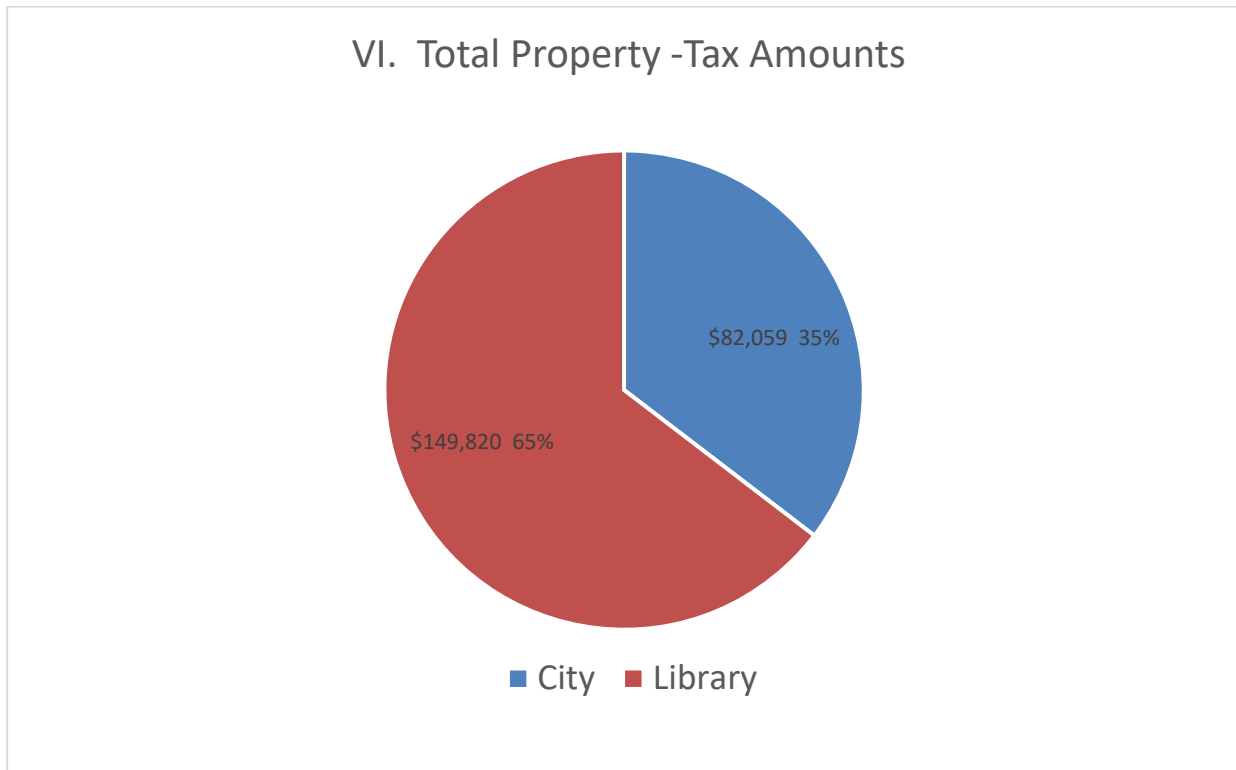


	<u>2019 Extended</u>	<u>2020 Requested</u>	<u>\$ Change</u>
City	\$0	\$0	\$0
Library	827,103	840,225	13,122
<b>Totals</b>	<b>\$827,103</b>	<b>\$840,225</b>	<b>\$13,122</b>



IV. The total property taxes extended or abated for 2019 were \$4,904,050.

The estimated total property taxes to be levied for 2020 are \$5,135,929. This represents a 4.73% increase over the previous year. **(Exhibit A-1)**



	2019 Extended	2020 Requested	\$ Change
City	\$3,337,863	\$3,419,922	\$82,059
Library	1,566,187	1,716,007	149,820
<b>Totals</b>	<b>\$4,904,050</b>	<b>\$5,135,929</b>	<b>\$231,879</b>

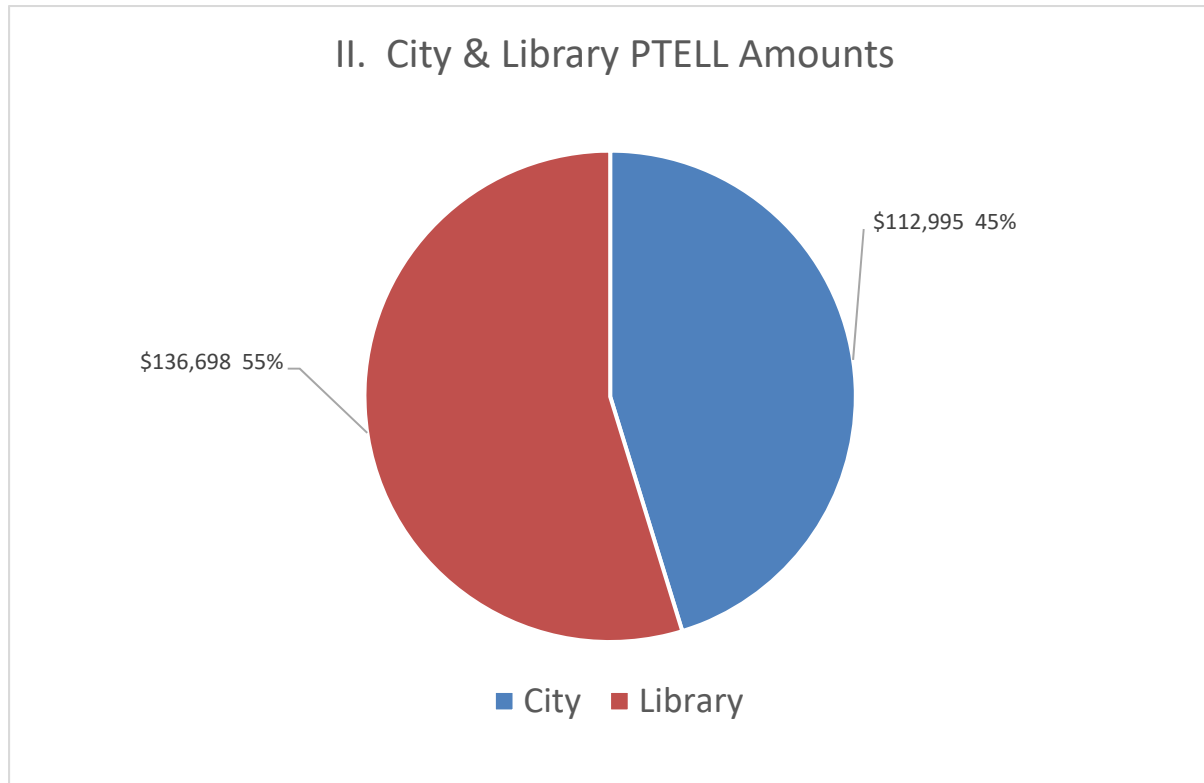
**PUBLIC NOTICE OF  
PROPOSED PROPERTY TAX LEVY  
FOR THE UNITED CITY OF YORKVILLE**

I. A public hearing to approve a proposed property tax levy increase by THE UNITED CITY OF YORKVILLE for 2020 will be held November 10, 2020 at 7:00 P.M. at the City Council Chambers, 800 Game Farm Road, Yorkville, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Bart Olson, City Administrator, or Lisa Pickering, City Clerk, 800 Game Farm Road, Yorkville, Illinois (630) 553-4350.

II. The corporate and special purpose property taxes extended for 2019 were \$4,076,947.

The proposed corporate and special purpose property taxes to be levied for 2020 are \$4,326,640. This represents a 6.12% increase over the previous year. **(Exhibit A-2)**



	<b><u>2019 Extended</u></b>	<b><u>2020 Requested</u></b>	<b><u>\$ Change</u></b>
City	\$3,337,863	\$3,450,858	\$112,995
Library	739,084	875,782	136,698
<b>Totals</b>	<b>\$4,076,947</b>	<b>\$4,326,640</b>	<b>\$249,693</b>

III. The property taxes extended for debt service and public building commission leases for 2019 were \$827,103.

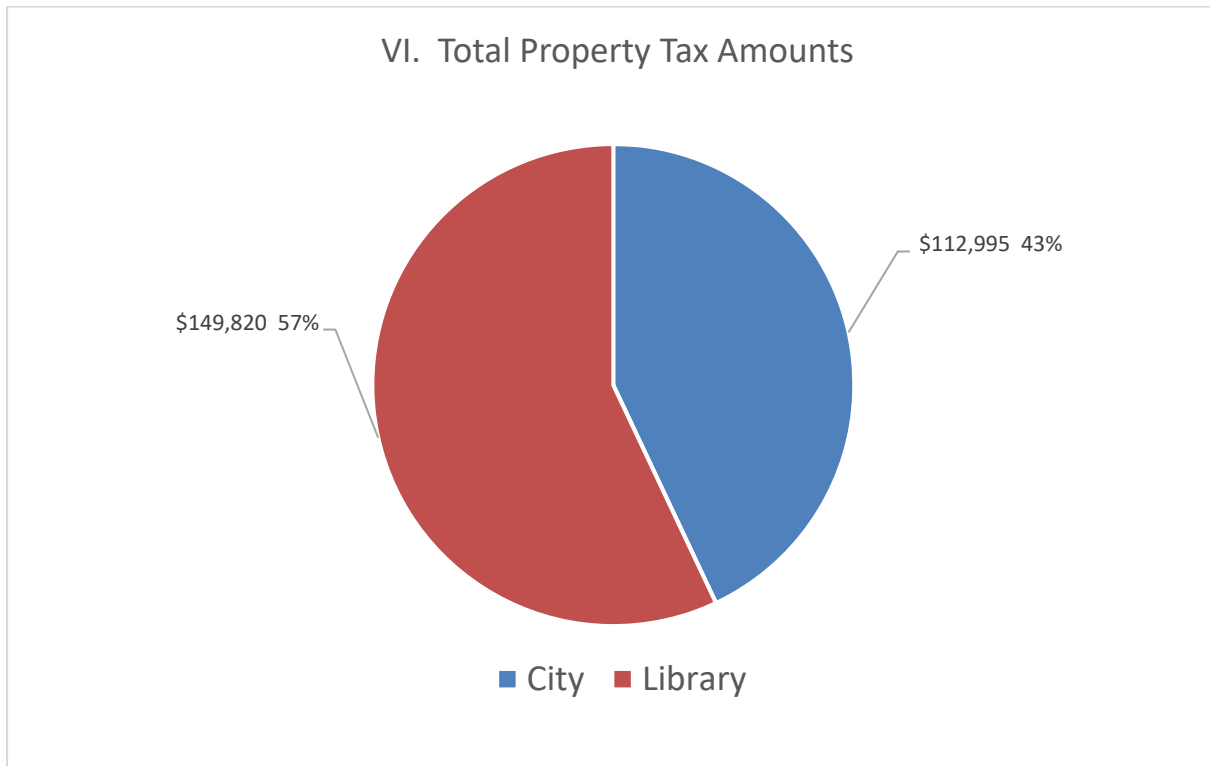
The estimated property taxes to be levied for debt service and public building commission leases for 2020 are \$840,225. This represents a 1.59% increase over the previous year. **(Exhibit A-2)**



	<u>2019 Extended</u>	<u>2020 Requested</u>	<u>\$ Change</u>
City	\$0	\$0	\$0
Library	827,103	840,225	13,122
<b>Totals</b>	<b>\$827,103</b>	<b>\$840,225</b>	<b>\$13,122</b>

IV. The total property taxes extended or abated for 2019 were \$4,904,050.

The estimated total property taxes to be levied for 2020 are \$5,166,865. This represents a 5.36% increase over the previous year. **(Exhibit A-2)**



	2019 Extended	2020 Requested	\$ Change
City	\$3,337,863	\$3,450,858	\$112,995
Library	1,566,187	1,716,007	149,820
<b>Totals</b>	<b>\$4,904,050</b>	<b>\$5,166,865</b>	<b>\$262,815</b>

# 2020 Tax Levy - Public Hearing (Estimated New Construction at \$13.7 million)

(Limiting Rate Applied to City & Library)

	<u>2018 Rate</u> <u>Setting EAV</u>	<u>% Change over Prior</u> <u>Yr EAV</u>
Farm	\$ 3,202,140	3.86%
Residential	416,780,620	7.74%
Commercial	83,874,064	-0.12%
Industrial	15,386,433	0.24%
State Railroad	60,243	247.66%
<b>Total</b>	<b>\$ 519,303,500</b>	<b>6.14%</b>

	<u>2019 Rate</u> <u>Setting EAV</u>	<u>% Change over Prior</u> <u>Yr EAV</u>
Farm	\$ 3,259,791	1.80%
Residential	450,745,939	8.15%
Commercial	83,974,878	0.12%
Industrial	15,509,884	0.80%
State Railroad	89,004	47.74%
<b>Total</b>	<b>\$ 553,579,496</b>	<b>6.60%</b>

	<u>2020</u> <u>Estimated EAV</u>	<u>% Change over</u> <u>Prior Yr EAV</u>
Farm	\$ 3,376,732	3.59%
Residential	480,211,130	6.54%
Commercial	84,518,557	0.65%
Industrial	15,659,043	0.96%
State Railroad	89,004	0.00%
<b>Total</b>	<b>\$ 583,854,466</b>	<b>5.47%</b>

	<u>2018</u> <u>Rate</u>	<u>2018</u> <u>Levy Request</u>	<u>2018</u> <u>Levy Extension</u>
Corporate	0.19306	\$ 1,002,536	\$ 1,002,567
Bonds & Interest	0.00000	-	-
IMRF Pension	0.00000	-	-
Police Protection	0.17093	887,637	887,645
Police Pension	0.21404	1,111,484	1,111,517
Audit	0.00574	29,800	29,808
Liability Insurance	0.00771	40,000	40,038
Social Security	0.02889	150,000	150,027
School Crossing Guard	0.00386	20,000	20,045
Unemployment Insurance	0.00000	-	-
<b>Subtotal City</b>	<b>0.62423</b>	<b>\$ 3,241,457</b>	<b>\$ 3,241,648</b>
Library Operations	0.13573	\$ 725,000	\$ 704,769
Library Bonds & Interest	0.15350	797,012	797,038
<b>Subtotal Library</b>	<b>0.28923</b>	<b>\$ 1,522,012</b>	<b>\$ 1,501,807</b>
<b>Total City (PTELL &amp; Non-PTELL)</b>	<b>0.91346</b>	<b>\$ 4,763,469</b>	<b>\$ 4,743,456</b>
less Bonds & Interest	0.15350	797,012	797,038
<b>P-TELL Totals</b>	<b>0.75996</b>	<b>\$ 3,966,457</b>	<b>\$ 3,946,417</b>

	<u>2019</u> <u>Rate</u>	<u>2019</u> <u>Levy Request</u>	<u>2019</u> <u>Levy Extension</u>	<u>% Change over</u> <u>Prior Yr Ext.</u>	<u>\$ Change over</u> <u>Prior Yr Ext.</u>
Corporate	0.18111	\$ 1,002,536	\$ 1,002,588	0.00%	\$ 20
Bonds & Interest	0.00000	-	-	-	-
IMRF Pension	0.00000	-	-	-	-
Police Protection	0.15618	864,563	864,580	-2.60%	(23,065)
Police Pension	0.22230	1,230,604	1,230,607	10.71%	119,090
Audit	0.00542	30,000	30,004	0.66%	196
Liability Insurance	0.00723	40,000	40,024	-0.04%	(15)
Social Security	0.02710	150,000	150,020	0.00%	(7)
School Crossing Guard	0.00362	20,000	20,040	(0.00)	(6)
Unemployment Insurance	0.00000	-	-	-	-
<b>Subtotal City</b>	<b>0.60296</b>	<b>\$ 3,337,703</b>	<b>\$ 3,337,863</b>	<b>2.97%</b>	<b>\$ 96,215</b>
Library Operations	0.13351	\$ 739,047	\$ 739,084	4.87%	\$ 34,315
Library Bonds & Interest	0.14941	827,088	827,103	3.77%	30,065
<b>Subtotal Library</b>	<b>0.28292</b>	<b>\$ 1,566,135</b>	<b>\$ 1,566,187</b>	<b>4.29%</b>	<b>\$ 64,380</b>
<b>Total City (PTELL &amp; Non-PTELL)</b>	<b>0.88588</b>	<b>\$ 4,903,838</b>	<b>\$ 4,904,050</b>	<b>3.39%</b>	<b>\$ 160,595</b>
less Bonds & Interest	0.14941	827,088	827,103	3.77%	30,065
<b>P-TELL Totals</b>	<b>0.73647</b>	<b>\$ 4,076,750</b>	<b>\$ 4,076,947</b>	<b>3.31%</b>	<b>\$ 130,530</b>

	<u>2020</u> <u>Rate</u>	<u>2020</u> <u>Levy Request</u>	<u>% Change over</u> <u>Prior Yr Ext.</u>	<u>\$ Change over</u> <u>Prior Yr Ext.</u>
Corporate	0.16795	\$ 980,588	-2.19%	\$ (22,000)
Bonds & Interest	0.00000	-	-	-
IMRF Pension	0.00000	-	-	-
Police Protection	0.14808	864,563	0.00%	(17)
Police Pension	0.22861	1,334,771	8.46%	104,164
Audit	0.00514	30,000	-0.01%	(4)
Liability Insurance	0.00685	40,000	-0.06%	(24)
Social Security	0.02569	150,000	-0.01%	(20)
School Crossing Guard	0.00343	20,000	(0.00)	(40)
Unemployment Insurance	0.00000	-	-	-
<b>Subtotal City</b>	<b>0.58575</b>	<b>\$ 3,419,922</b>	<b>2.46%</b>	<b>\$ 82,059</b>
Library Operations	0.15000	\$ 875,782	18.50%	\$ 136,698
Library Bonds & Interest	0.14391	840,225	1.59%	13,122
<b>Subtotal Library</b>	<b>0.29391</b>	<b>\$ 1,716,007</b>	<b>9.57%</b>	<b>\$ 149,820</b>
<b>Total City (PTELL &amp; Non-PTELL)</b>	<b>0.87966</b>	<b>\$ 5,135,929</b>	<b>4.73%</b>	<b>\$ 231,879</b>
less Bonds & Interest	0.14391	840,225	1.59%	13,122
<b>P-TELL Totals</b>	<b>0.73575</b>	<b>\$ 4,295,704</b>	<b>5.37%</b>	<b>\$ 218,757</b>

## 2020 Tax Levy - Public Hearing (Estimated New Construction at \$13.7 million)

(Limiting Rate Applied to City &amp; Library)

						% Inc(Dec) Over	\$ Inc(Dec) Over				% Inc(Dec) Over	\$ Inc(Dec) Over
	<u>2018 Requested</u>	<u>2018 Extended</u>		<u>2019 Requested</u>	<u>2019 Extended</u>	<u>Prior Yr Extended</u>	<u>Prior Yr Extended</u>		<u>2020 Requested</u>	<u>Prior Yr Extended</u>	<u>Prior Yr Extended</u>	<u>Prior Yr Extended</u>
City	\$ 2,129,973	\$ 2,130,131	City	\$ 2,107,099	\$ 2,107,256	-1.08%	\$ (23,032)	City	\$ 2,085,151	-1.05%	\$ (22,105)	
Library	725,000	704,769	Library	739,047	739,084	4.86%	34,278	Library	875,782	18.50%	136,698	
Police Pension	1,111,484	1,111,517	Police Pension	1,230,604	1,230,607	10.71%	119,087	Police Pension	1,334,771	8.46%	104,164	
City Debt Service	-	-	City Debt Service	-	-	-	-	City Debt Service	-	-	-	
Library Debt Service	797,012	797,038	Library Debt Service	827,088	827,103	3.77%	30,050	Library Debt Service	840,225	1.59%	13,122	
<b>Total</b>	<b>\$ 4,763,469</b>	<b>\$ 4,743,456</b>	<b>Total</b>	<b>\$ 4,903,838</b>	<b>\$ 4,904,050</b>	<b>3.38%</b>	<b>\$ 160,382</b>	<b>Total</b>	<b>\$ 5,135,929</b>	<b>4.73%</b>	<b>\$ 231,879</b>	
less Bonds & Interest	797,012	797,038	less Bonds & Interest	827,088	827,103	3.77%	30,050	less Bonds & Interest	840,225	1.59%	13,122	
<b>PTELL Subtotal</b>	<b>\$ 3,966,457</b>	<b>\$ 3,946,417</b>	<b>PTELL Subtotal</b>	<b>\$ 4,076,750</b>	<b>\$ 4,076,947</b>	<b>3.30%</b>	<b>\$ 130,333</b>	<b>PTELL Subtotal</b>	<b>\$ 4,295,704</b>	<b>5.37%</b>	<b>\$ 218,757</b>	
<i>City (excluding Debt Service)</i>	<i>\$ 3,241,457</i>	<i>\$ 3,241,648</i>	<i>City (excluding Debt Service)</i>	<i>\$ 3,337,703</i>	<i>\$ 3,337,863</i>	<b>2.96%</b>	<i>\$ 96,055</i>	<i>City (excluding Debt Service)</i>	<i>\$ 3,419,922</i>	<b>2.46%</b>	<i>\$ 82,059</i>	
<i>Lib (excluding Debt Service)</i>	<i>725,000</i>	<i>704,769</i>	<i>Lib (excluding Debt Service)</i>	<i>739,047</i>	<i>739,084</i>	<b>4.86%</b>	<i>34,278</i>	<i>Lib (excluding Debt Service)</i>	<i>875,782</i>	<b>18.50%</b>	<i>136,698</i>	

# 2020 Tax Levy - Public Hearing (Estimated New Construction at \$18.7 million)

(Limiting Rate Applied to City & Library)

	<u>2018 Rate Setting EAV</u>	<u>% Change over Prior Yr EAV</u>
Farm	\$ 3,202,140	3.86%
Residential	416,780,620	7.74%
Commercial	83,874,064	-0.12%
Industrial	15,386,433	0.24%
State Railroad	60,243	247.66%
<b>Total</b>	<b>\$ 519,303,500</b>	<b>6.14%</b>

	<u>2019 Rate Setting EAV</u>	<u>% Change over Prior Yr EAV</u>
Farm	\$ 3,259,791	1.80%
Residential	450,745,939	8.15%
Commercial	83,974,878	0.12%
Industrial	15,509,884	0.80%
State Railroad	89,004	47.74%
<b>Total</b>	<b>\$ 553,579,496</b>	<b>6.60%</b>

	<u>2020 Estimated EAV</u>	<u>% Change over Prior Yr EAV</u>
Farm	\$ 3,376,732	3.59%
Residential	480,211,130	6.54%
Commercial	84,518,557	0.65%
Industrial	15,659,043	0.96%
State Railroad	89,004	0.00%
<b>Total</b>	<b>\$ 583,854,466</b>	<b>5.47%</b>

	<u>2018 Rate</u>	<u>2018 Levy Request</u>	<u>2018 Levy Extension</u>
Corporate	0.19306	\$ 1,002,536	\$ 1,002,567
Bonds & Interest	0.00000	-	-
IMRF Pension	0.00000	-	-
Police Protection	0.17093	887,637	887,645
Police Pension	0.21404	1,111,484	1,111,517
Audit	0.00574	29,800	29,808
Liability Insurance	0.00771	40,000	40,038
Social Security	0.02889	150,000	150,027
School Crossing Guard	0.00386	20,000	20,045
Unemployment Insurance	0.00000	-	-
<b>Subtotal City</b>	<b>0.62423</b>	<b>\$ 3,241,457</b>	<b>\$ 3,241,648</b>
Library Operations	0.13573	\$ 725,000	\$ 704,769
Library Bonds & Interest	0.15350	797,012	797,038
<b>Subtotal Library</b>	<b>0.28923</b>	<b>\$ 1,522,012</b>	<b>\$ 1,501,807</b>
<b>Total City (PTELL &amp; Non-PTELL)</b>	<b>0.91346</b>	<b>\$ 4,763,469</b>	<b>\$ 4,743,456</b>
less Bonds & Interest	0.15350	797,012	797,038
<b>P-TELL Totals</b>	<b>0.75996</b>	<b>\$ 3,966,457</b>	<b>\$ 3,946,417</b>

	<u>2019 Rate</u>	<u>2019 Levy Request</u>	<u>2019 Levy Extension</u>	<u>% Change over Prior Yr Ext.</u>	<u>\$ Change over Prior Yr Ext.</u>
Corporate	0.18111	\$ 1,002,536	\$ 1,002,588	0.00%	\$ 20
Bonds & Interest	0.00000	-	-	-	-
IMRF Pension	0.00000	-	-	-	-
Police Protection	0.15618	864,563	864,580	-2.60%	(23,065)
Police Pension	0.22230	1,230,604	1,230,607	10.71%	119,090
Audit	0.00542	30,000	30,004	0.66%	196
Liability Insurance	0.00723	40,000	40,024	-0.04%	(15)
Social Security	0.02710	150,000	150,020	0.00%	(7)
School Crossing Guard	0.00362	20,000	20,040	(0.00)	(6)
Unemployment Insurance	0.00000	-	-	-	-
<b>Subtotal City</b>	<b>0.60296</b>	<b>\$ 3,337,703</b>	<b>\$ 3,337,863</b>	<b>2.97%</b>	<b>\$ 96,215</b>
Library Operations	0.13351	\$ 739,047	\$ 739,084	4.87%	\$ 34,315
Library Bonds & Interest	0.14941	827,088	827,103	3.77%	30,065
<b>Subtotal Library</b>	<b>0.28292</b>	<b>\$ 1,566,135</b>	<b>\$ 1,566,187</b>	<b>4.29%</b>	<b>\$ 64,380</b>
<b>Total City (PTELL &amp; Non-PTELL)</b>	<b>0.88588</b>	<b>\$ 4,903,838</b>	<b>\$ 4,904,050</b>	<b>3.39%</b>	<b>\$ 160,595</b>
less Bonds & Interest	0.14941	827,088	827,103	3.77%	30,065
<b>P-TELL Totals</b>	<b>0.73647</b>	<b>\$ 4,076,750</b>	<b>\$ 4,076,947</b>	<b>3.31%</b>	<b>\$ 130,530</b>

	<u>2020 Rate</u>	<u>2020 Levy Request</u>	<u>% Change over Prior Yr Ext.</u>	<u>\$ Change over Prior Yr Ext.</u>
Corporate	0.17325	\$ 1,011,524	0.89%	\$ 8,936
Bonds & Interest	0.00000	-	-	-
IMRF Pension	0.00000	-	-	-
Police Protection	0.14808	864,563	0.00%	(17)
Police Pension	0.22861	1,334,771	8.46%	104,164
Audit	0.00514	30,000	-0.01%	(4)
Liability Insurance	0.00685	40,000	-0.06%	(24)
Social Security	0.02569	150,000	-0.01%	(20)
School Crossing Guard	0.00343	20,000	(0.00)	(40)
Unemployment Insurance	0.00000	-	-	-
<b>Subtotal City</b>	<b>0.59105</b>	<b>\$ 3,450,858</b>	<b>3.39%</b>	<b>112,995</b>
Library Operations	0.15000	\$ 875,782	18.50%	\$ 136,698
Library Bonds & Interest	0.14391	840,225	1.59%	13,122
<b>Subtotal Library</b>	<b>0.29391</b>	<b>\$ 1,716,007</b>	<b>9.57%</b>	<b>149,820</b>
<b>Total City (PTELL &amp; Non-PTELL)</b>	<b>0.88496</b>	<b>\$ 5,166,865</b>	<b>5.36%</b>	<b>\$ 262,815</b>
less Bonds & Interest	0.14391	840,225	1.59%	13,122
<b>P-TELL Totals</b>	<b>0.74105</b>	<b>\$ 4,326,640</b>	<b>6.12%</b>	<b>\$ 249,693</b>

**2020 Tax Levy - Public Hearing (Estimated New Construction at \$18.7 million)**

(Limiting Rate Applied to City & Library)

								% Inc(Dec) Over		\$ Inc(Dec) Over						% Inc(Dec) Over		\$ Inc(Dec) Over		
		2018 Requested	2018 Extended			2019 Requested	2019 Extended	Prior Yr Extended	Prior Yr Extended					2020 Requested	Prior Yr Extended	Prior Yr Extended			Prior Yr Extended	Prior Yr Extended
City	\$	2,129,973	\$ 2,130,131	City	\$	2,107,099	\$ 2,107,256	-1.08%	\$	(23,032)	City	\$	2,116,087	0.42%	\$	8,831				
Library		725,000	704,769	Library		739,047	739,084	4.86%		34,278	Library		875,782	18.50%		136,698				
Police Pension		1,111,484	1,111,517	Police Pension		1,230,604	1,230,607	10.71%		119,087	Police Pension		1,334,771	8.46%		104,164				
City Debt Service		-	-	City Debt Service		-	-	-		-	City Debt Service		-	-		-				
Library Debt Service		797,012	797,038	Library Debt Service		827,088	827,103	3.77%		30,050	Library Debt Service		840,225	1.59%		13,122				
<b>Total</b>	<b>\$</b>	<b>4,763,469</b>	<b>\$ 4,743,456</b>	<b>Total</b>	<b>\$</b>	<b>4,903,838</b>	<b>\$ 4,904,050</b>	<b>3.38%</b>	<b>\$</b>	<b>160,382</b>	<b>Total</b>	<b>\$</b>	<b>5,166,865</b>	<b>5.36%</b>	<b>\$</b>	<b>262,815</b>				
less Bonds & Interest		797,012	797,038	less Bonds & Interest		827,088	827,103	3.77%		30,050	less Bonds & Interest		840,225	1.59%		13,122				
<b>PTELL Subtotal</b>	<b>\$</b>	<b>3,966,457</b>	<b>\$ 3,946,417</b>	<b>PTELL Subtotal</b>	<b>\$</b>	<b>4,076,750</b>	<b>\$ 4,076,947</b>	<b>3.30%</b>	<b>\$</b>	<b>130,333</b>	<b>PTELL Subtotal</b>	<b>\$</b>	<b>4,326,640</b>	<b>6.12%</b>	<b>\$</b>	<b>249,693</b>				
City (excluding Debt Service)	\$	3,241,457	\$ 3,241,648	City (excluding Debt Service)	\$	3,337,703	\$ 3,337,863	2.96%	\$	96,055	City (excluding Debt Service)	\$	3,450,858	3.39%	\$	112,995				
Lib (excluding Debt Service)		725,000	704,769	Lib (excluding Debt Service)		739,047	739,084	4.86%		34,278	Lib (excluding Debt Service)		875,782	18.50%		136,698				



# 2020 Tax Levy - Estimated CPI and New Construction Increments

(Limiting Rate Applied to City & Library)

	2018 Rate		% Change over Prior			2019 Rate		% Change over Prior			2020		% Change over	
	<u>Setting EAV</u>		<u>Yr EAV</u>			<u>Setting EAV</u>		<u>Yr EAV</u>			<u>Estimated EAV</u>		<u>Prior Yr EAV</u>	
Farm	\$	3,202,140		3.86%	Farm	\$	3,259,791		1.80%	Farm	\$	3,376,732		3.59%
Residential		416,780,620		7.74%	Residential		450,745,939		8.15%	Residential		480,211,130		6.54%
Commercial		83,874,064		-0.12%	Commercial		83,974,878		0.12%	Commercial		84,518,557		0.65%
Industrial		15,386,433		0.24%	Industrial		15,509,884		0.80%	Industrial		15,659,043		0.96%
State Railroad		60,243		247.66%	State Railroad		89,004		47.74%	State Railroad		89,004		0.00%
<b>Total</b>	<b>\$</b>	<b>519,303,500</b>		<b>6.14%</b>	<b>Total</b>	<b>\$</b>	<b>553,579,496</b>		<b>6.60%</b>	<b>Total</b>	<b>\$</b>	<b>583,854,466</b>		<b>5.47%</b>

	2018	2018	2018		2019	2019	2019		2020	2020	% Change over	\$ Change over
	<u>Rate</u>	<u>Levy Request</u>	<u>Levy Extension</u>		<u>Rate</u>	<u>Levy Request</u>	<u>Levy Extension</u>		<u>Rate</u>	<u>Levy Request</u>	<u>Prior Yr Ext.</u>	<u>Prior Yr Ext.</u>
Corporate	0.19306	\$ 1,002,536	\$ 1,002,567		0.18111	\$ 1,002,536	\$ 1,002,588		0.18110	\$ 1,057,358	5.46%	\$ 54,770
Bonds & Interest	0.00000	-	-		0.00000	-	-		0.00000	-	-	-
IMRF Pension	0.00000	-	-		0.00000	-	-		0.00000	-	-	-
Police Protection	0.17093	887,637	887,645		0.15618	864,563	864,580		0.14808	864,563	0.00%	(17)
Police Pension	0.21404	1,111,484	1,111,517		0.22230	1,230,604	1,230,607		0.22861	1,334,771	8.46%	104,164
Audit	0.00574	29,800	29,808		0.00542	30,000	30,004		0.00514	30,000	-0.01%	(4)
Liability Insurance	0.00771	40,000	40,038		0.00723	40,000	40,024		0.00685	40,000	-0.06%	(24)
Social Security	0.02889	150,000	150,027		0.02710	150,000	150,020		0.02569	150,000	-0.01%	(20)
School Crossing Guard	0.00386	20,000	20,045		0.00362	20,000	20,040		0.00343	20,000	(0.00)	(40)
Unemployment Insurance	0.00000	-	-		0.00000	-	-		0.00000	-	-	-
<b>Subtotal City</b>	<b>0.62423</b>	<b>\$ 3,241,457</b>	<b>\$ 3,241,648</b>		<b>0.60296</b>	<b>\$ 3,337,703</b>	<b>\$ 3,337,863</b>		<b>0.59890</b>	<b>\$ 3,496,692</b>	<b>4.76%</b>	<b>158,829</b>
Library Operations	0.13573	\$ 725,000	\$ 704,769		0.13351	\$ 739,047	\$ 739,084		0.13261	\$ 774,251	4.76%	\$ 35,167
Library Bonds & Interest	0.15350	797,012	797,038		0.14941	827,088	827,103		0.14391	840,225	1.59%	13,122
<b>Subtotal Library</b>	<b>0.28923</b>	<b>\$ 1,522,012</b>	<b>\$ 1,501,807</b>		<b>0.28292</b>	<b>\$ 1,566,135</b>	<b>\$ 1,566,187</b>		<b>0.27652</b>	<b>\$ 1,614,476</b>	<b>3.08%</b>	<b>48,289</b>
<b>Total City (PTELL &amp; Non-PTELL)</b>	<b>0.91346</b>	<b>\$ 4,763,469</b>	<b>\$ 4,743,456</b>		<b>0.88588</b>	<b>\$ 4,903,838</b>	<b>\$ 4,904,050</b>		<b>0.87542</b>	<b>\$ 5,111,168</b>	<b>4.22%</b>	<b>\$ 207,118</b>
less Bonds & Interest	0.15350	797,012	797,038		0.14941	827,088	827,103		0.14391	840,225	1.59%	13,122
<b>P-TELL Totals</b>	<b>0.75996</b>	<b>\$ 3,966,457</b>	<b>\$ 3,946,417</b>		<b>0.73647</b>	<b>\$ 4,076,750</b>	<b>\$ 4,076,947</b>		<b>0.73151</b>	<b>\$ 4,270,943</b>	<b>4.76%</b>	<b>\$ 193,996</b>

## 2020 Tax Levy - Estimated CPI and New Construction Increments

(Limiting Rate Applied to City & Library)

		<u>2018 Requested</u>	<u>2018 Extended</u>			<u>2019 Requested</u>	<u>2019 Extended</u>			<u>2020 Requested</u>	% Inc(Dec) Over <u>Prior Yr Extended</u>	\$ Inc(Dec) Over <u>Prior Yr Extended</u>
City	\$	2,129,973	\$ 2,130,131	City	\$	2,107,099	\$ 2,107,256	City	\$	2,161,921	2.59%	\$ 54,665
Library		725,000	704,769	Library		739,047	739,084	Library		774,251	4.76%	35,167
Police Pension		1,111,484	1,111,517	Police Pension		1,230,604	1,230,607	Police Pension		1,334,771	8.46%	104,164
City Debt Service		-	-	City Debt Service		-	-	City Debt Service		-	-	-
Library Debt Service		797,012	797,038	Library Debt Service		827,088	827,103	Library Debt Service		840,225	1.59%	13,122
<b>Total</b>	<b>\$</b>	<b>4,763,469</b>	<b>\$ 4,743,456</b>	<b>Total</b>	<b>\$</b>	<b>4,903,838</b>	<b>\$ 4,904,050</b>	<b>Total</b>	<b>\$</b>	<b>5,111,168</b>	<b>4.22%</b>	<b>\$ 207,118</b>
less Bonds & Interest		797,012	797,038	less Bonds & Interest		827,088	827,103	less Bonds & Interest		840,225	1.59%	13,122
<b>PTELL Subtotal</b>	<b>\$</b>	<b>3,966,457</b>	<b>\$ 3,946,417</b>	<b>PTELL Subtotal</b>	<b>\$</b>	<b>4,076,750</b>	<b>\$ 4,076,947</b>	<b>PTELL Subtotal</b>	<b>\$</b>	<b>4,270,943</b>	<b>4.76%</b>	<b>\$ 193,996</b>
<i>City (excluding Debt Service)</i>	<i>\$</i>	<i>3,241,457</i>	<i>\$ 3,241,648</i>	<i>City (excluding Debt Service)</i>	<i>\$</i>	<i>3,337,703</i>	<i>\$ 3,337,863</i>	<i>City (excluding Debt Service)</i>	<i>\$</i>	<i>3,496,692</i>	<i>4.76%</i>	<i>\$ 158,829</i>
<i>Lib (excluding Debt Service)</i>		<i>725,000</i>	<i>704,769</i>	<i>Lib (excluding Debt Service)</i>		<i>739,047</i>	<i>739,084</i>	<i>Lib (excluding Debt Service)</i>		<i>774,251</i>	<i>4.76%</i>	<i>35,167</i>

## 2020 Estimated Tax Levy - New Construction Increment Only

(Limiting Rate Applied to City & Library)

	2018 Rate <u>Setting EAV</u>	% Change over Prior <u>Yr EAV</u>		2019 Rate <u>Setting EAV</u>	% Change over Prior <u>Yr EAV</u>		2020 <u>Estimated EAV</u>	% Change over <u>Prior Yr EAV</u>
Farm	\$ 3,202,140	3.86%	Farm	\$ 3,259,791	1.80%	Farm	\$ 3,376,732	3.59%
Residential	416,780,620	7.74%	Residential	450,745,939	8.15%	Residential	480,211,130	6.54%
Commercial	83,874,064	-0.12%	Commercial	83,974,878	0.12%	Commercial	84,518,557	0.65%
Industrial	15,386,433	0.24%	Industrial	15,509,884	0.80%	Industrial	15,659,043	0.96%
State Railroad	60,243	247.66%	State Railroad	89,004	47.74%	State Railroad	89,004	0.00%
<b>Total</b>	<b>\$ 519,303,500</b>	<b>6.14%</b>	<b>Total</b>	<b>\$ 553,579,496</b>	<b>6.60%</b>	<b>Total</b>	<b>\$ 583,854,466</b>	<b>5.47%</b>

	2018 <u>Rate</u>	2018 <u>Levy Request</u>	2018 <u>Levy Extension</u>		2019 <u>Rate</u>	2019 <u>Levy Request</u>	2019 <u>Levy Extension</u>		2020 <u>Rate</u>	2020 <u>Levy Request</u>	% Change over <u>Prior Yr Ext.</u>	\$ Change over <u>Prior Yr Ext.</u>
Corporate	0.19306	\$ 1,002,536	\$ 1,002,567		0.18111	\$ 1,002,536	\$ 1,002,588		0.16795	\$ 980,588	-2.19%	\$ (22,000)
Bonds & Interest	0.00000	-	-		0.00000	-	-		0.00000	-	-	-
IMRF Pension	0.00000	-	-		0.00000	-	-		0.00000	-	-	-
Police Protection	0.17093	887,637	887,645		0.15618	864,563	864,580		0.14808	864,563	0.00%	(17)
Police Pension	0.21404	1,111,484	1,111,517		0.22230	1,230,604	1,230,607		0.22861	1,334,771	8.46%	104,164
Audit	0.00574	29,800	29,808		0.00542	30,000	30,004		0.00514	30,000	-0.01%	(4)
Liability Insurance	0.00771	40,000	40,038		0.00723	40,000	40,024		0.00685	40,000	-0.06%	(24)
Social Security	0.02889	150,000	150,027		0.02710	150,000	150,020		0.02569	150,000	-0.01%	(20)
School Crossing Guard	0.00386	20,000	20,045		0.00362	20,000	20,040		0.00343	20,000	(0.00)	(40)
Unemployment Insurance	0.00000	-	-		0.00000	-	-		0.00000	-	-	-
<b>Subtotal City</b>	<b>0.62423</b>	<b>\$ 3,241,457</b>	<b>\$ 3,241,648</b>		<b>0.60296</b>	<b>\$ 3,337,703</b>	<b>\$ 3,337,863</b>		<b>0.58575</b>	<b>\$ 3,419,922</b>	<b>2.46%</b>	<b>82,059</b>
Library Operations	0.13573	\$ 725,000	\$ 704,769		0.13351	\$ 739,047	\$ 739,084		0.12970	\$ 757,252	2.46%	\$ 18,168
Library Bonds & Interest	0.15350	797,012	797,038		0.14941	827,088	827,103		0.14391	840,225	1.59%	13,122
<b>Subtotal Library</b>	<b>0.28923</b>	<b>\$ 1,522,012</b>	<b>\$ 1,501,807</b>		<b>0.28292</b>	<b>\$ 1,566,135</b>	<b>\$ 1,566,187</b>		<b>0.27361</b>	<b>\$ 1,597,477</b>	<b>2.00%</b>	<b>31,290</b>
<b>Total City (PTELL &amp; Non-PTELL)</b>	<b>0.91346</b>	<b>\$ 4,763,469</b>	<b>\$ 4,743,456</b>		<b>0.88588</b>	<b>\$ 4,903,838</b>	<b>\$ 4,904,050</b>		<b>0.85936</b>	<b>\$ 5,017,399</b>	<b>2.31%</b>	<b>\$ 113,349</b>
less Bonds & Interest	0.15350	797,012	797,038		0.14941	827,088	827,103		0.14391	840,225	1.59%	13,122
<b>P-TELL Totals</b>	<b>0.75996</b>	<b>\$ 3,966,457</b>	<b>\$ 3,946,417</b>		<b>0.73647</b>	<b>\$ 4,076,750</b>	<b>\$ 4,076,947</b>		<b>0.71545</b>	<b>\$ 4,177,174</b>	<b>2.46%</b>	<b>\$ 100,227</b>

## 2020 Estimated Tax Levy - New Construction Increment Only

(Limiting Rate Applied to City & Library)

		<u>2018 Requested</u>	<u>2018 Extended</u>			<u>2019 Requested</u>	<u>2019 Extended</u>			<u>2020 Requested</u>	% Inc(Dec) Over <u>Prior Yr Extended</u>	\$ Inc(Dec) Over <u>Prior Yr Extended</u>
City	\$	2,129,973	\$ 2,130,131	City	\$	2,107,099	\$ 2,107,256	City	\$	2,085,151	-1.05%	\$ (22,105)
Library		725,000	704,769	Library		739,047	739,084	Library		757,252	2.46%	18,168
Police Pension		1,111,484	1,111,517	Police Pension		1,230,604	1,230,607	Police Pension		1,334,771	8.46%	104,164
City Debt Service		-	-	City Debt Service		-	-	City Debt Service		-	-	-
Library Debt Service		<u>797,012</u>	<u>797,038</u>	Library Debt Service		<u>827,088</u>	<u>827,103</u>	Library Debt Service		<u>840,225</u>	<u>1.59%</u>	<u>13,122</u>
<b>Total</b>	<b>\$</b>	<b>4,763,469</b>	<b>\$ 4,743,456</b>	<b>Total</b>	<b>\$</b>	<b>4,903,838</b>	<b>\$ 4,904,050</b>	<b>Total</b>	<b>\$</b>	<b>5,017,399</b>	<b>2.31%</b>	<b>\$ 113,349</b>
less Bonds & Interest		<u>797,012</u>	<u>797,038</u>	less Bonds & Interest		<u>827,088</u>	<u>827,103</u>	less Bonds & Interest		<u>840,225</u>	<u>1.59%</u>	<u>13,122</u>
<b>PTELL Subtotal</b>	<b>\$</b>	<b>3,966,457</b>	<b>\$ 3,946,417</b>	<b>PTELL Subtotal</b>	<b>\$</b>	<b>4,076,750</b>	<b>\$ 4,076,947</b>	<b>PTELL Subtotal</b>	<b>\$</b>	<b>4,177,174</b>	<b>2.46%</b>	<b>\$ 100,227</b>
<i>City (excluding Debt Service)</i>	<i>\$</i>	<i>3,241,457</i>	<i>\$ 3,241,648</i>	<i>City (excluding Debt Service)</i>	<i>\$</i>	<i>3,337,703</i>	<i>\$ 3,337,863</i>	<i>City (excluding Debt Service)</i>	<i>\$</i>	<i>3,419,922</i>	<i>2.46%</i>	<i>\$ 82,059</i>
<i>Lib (excluding Debt Service)</i>		<i>725,000</i>	<i>704,769</i>	<i>Lib (excluding Debt Service)</i>		<i>739,047</i>	<i>739,084</i>	<i>Lib (excluding Debt Service)</i>		<i>757,252</i>	<i>2.46%</i>	<i>18,168</i>

Illinois Dept. of Revenue  
History of CPI's Used for the PTELL  
01/14/2020

Exhibit D

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021

# Tax Computation Report Kendall County

Exhibit E

Taxing District VCYY - CITY OF YORKVILLE

Equalization Factor 1.000000

Property Type	Total EAV	Rate Setting EAV
Farm	3,275,608	3,259,791
Residential	451,228,126	450,745,939
Commercial	86,212,091	83,974,878
Industrial	15,510,123	15,509,884
Mineral	0	0
State Railroad	89,004	89,004
Local Railroad	0	0
<b>County Total</b>	<b>556,314,952</b>	<b>553,579,496</b>
<b>Total + Overlap</b>	<b>556,314,952</b>	<b>553,579,496</b>

PTELL Values	
Annexation EAV	0
Disconnection EAV	0
Recovered TIF EAV	0
Agg. Ext. Base (2018)	3,241,648
Limiting Rate	0.61679
% of Burden	0.00%
TIF Increment	2,735,456
New Property	18,026,355
New Property (Overlap)	0
<b>Total New Property</b>	<b>18,026,355</b>

## Road and Bridge Transfer

Road District	Fund	Amount Extended
TTBRRD - BRISTOL ROAD DISTRI	999	\$1,060.29
TTKERD - KENDALL ROAD DISTR	999	\$51,371.52
<b>Total</b>		<b>\$52,431.81</b>

Fund/Name	Levy Request	Max. Rate	Calc. Rate	Actual Rate	Non-PTELL Extension	PTELL Factor	Limited Rate	% Burden Rate	Kendall County Total Extension	Percent
** 001 CORPORATE	1,002,536	0.43750	0.181101	0.18111	\$1,002,587.83	1.00000	0.18111	0.00000	\$1,002,587.83	30.0368
003 BONDS & INTEREST	0	0.00000	0.000000	0.00000	\$0.00	1.00000	0.00000	0.00000	\$0.00	0.0000
** 005 I.M.R.F	0	0.00000	0.000000	0.00000	\$0.00	1.00000	0.00000	0.00000	\$0.00	0.0000
** 014 POLICE PROTECTION	864,563	0.60000	0.156177	0.15618	\$864,580.46	1.00000	0.15618	0.00000	\$864,580.46	25.9022
** 015 POLICE PENSION	1,230,604	0.00000	0.222299	0.22230	\$1,230,607.22	1.00000	0.22230	0.00000	\$1,230,607.22	36.8681
** 025 GARBAGE	0	0.20000	0.000000	0.00000	\$0.00	1.00000	0.00000	0.00000	\$0.00	0.0000
** 027 AUDIT	30,000	0.00000	0.005419	0.00542	\$30,004.01	1.00000	0.00542	0.00000	\$30,004.01	0.8989
** 035 LIABILITY INSURANCE	40,000	0.00000	0.007226	0.00723	\$40,023.80	1.00000	0.00723	0.00000	\$40,023.80	1.1991
** 047 SOC SEC	150,000	0.00000	0.027096	0.02710	\$150,020.04	1.00000	0.02710	0.00000	\$150,020.04	4.4945
** 048 SCHOOL CROSS GUARD	20,000	0.02000	0.003613	0.00362	\$20,039.58	1.00000	0.00362	0.00000	\$20,039.58	0.6004
** 060 UNEMPLOYMENT INS	0	0.00000	0.000000	0.00000	\$0.00	1.00000	0.00000	0.00000	\$0.00	0.0000
** 999 ROAD & BRIDGE TRANSFE	0	0.00000	0.000000	0.00000	\$0.00	1.00000	0.00000	0.00000	\$0.00	0.0000
<b>Totals (Capped)</b>	<b>3,337,703</b>		<b>0.602931</b>	<b>0.60296</b>	<b>\$3,337,862.94</b>		<b>0.60296</b>	<b>0.00000</b>	<b>\$3,337,862.94</b>	<b>100.0000</b>
<b>Totals (Not Capped)</b>	<b>0</b>		<b>0.000000</b>	<b>0.00000</b>	<b>\$0.00</b>		<b>0.00000</b>	<b>0.00000</b>	<b>\$0.00</b>	<b>0.0000</b>
<b>Totals (All)</b>	<b>3,337,703</b>		<b>0.602931</b>	<b>0.60296</b>	<b>\$3,337,862.94</b>		<b>0.60296</b>	<b>0.00000</b>	<b>\$3,337,862.94</b>	<b>100.0000</b>

\*\* Subject to PTELL



# Tax Computation Report Kendall County

Taxing District LYYV YORKVILLE LIBRARY			Equalization Factor 1.000000	
Property Type	Total EAV	Rate Setting EAV	PTELL Values	
Farm	3,275,608	3,259,791	Annexation EAV	0
Residential	451,228,126	450,745,939	Disconnection EAV	0
Commercial	86,212,091	83,974,878	Recovered TIF EAV	0
Industrial	15,510,123	15,509,884	Agg. Ext. Base (2018)	704,769
Mineral	0	0	Limiting Rate	0.13410
State Railroad	89,004	89,004	% of Burden	0.00%
Local Railroad	0	0	TIF Increment	2,735,456
<b>County Total</b>	<b>556,314,952</b>	<b>553,579,496</b>	New Property	18,026,355
<b>Total + Overlap</b>	<b>556,314,952</b>	<b>553,579,496</b>	New Property (Overlap)	0
			<b>Total New Property</b>	<b>18,026,355</b>

Fund/Name	Levy Request	Max. Rate	Calc. Rate	Actual Rate	Non-PTELL Extension	PTELL Factor	Limited Rate	% Burden Rate	Kendall County Total Extension	Percent
003 BONDS & INTEREST	827,088	0.00000	0.149407	0.14941	\$827,103.12	1.00000	0.14941	0.00000	\$827,103.12	52.8100
** 016 LIBRARY	739,047	0.15000	0.133503	0.13351	\$739,083.99	1.00000	0.13351	0.00000	\$739,083.99	47.1900
<b>Totals (Capped)</b>	<b>739,047</b>		<b>0.133503</b>	<b>0.13351</b>	<b>\$739,083.99</b>		<b>0.13351</b>	<b>0.00000</b>	<b>\$739,083.99</b>	<b>47.1900</b>
<b>Totals (Not Capped)</b>	<b>827,088</b>		<b>0.149407</b>	<b>0.14941</b>	<b>\$827,103.12</b>		<b>0.14941</b>	<b>0.00000</b>	<b>\$827,103.12</b>	<b>52.8100</b>
<b>Totals (All)</b>	<b>1,566,135</b>		<b>0.282910</b>	<b>0.28292</b>	<b>\$1,566,187.11</b>		<b>0.28292</b>	<b>0.00000</b>	<b>\$1,566,187.11</b>	<b>100.0000</b>

\*\* Subject to PTELL

DRAFT

# Actuarial Valuation

*City of Yorkville*

*Yorkville Police Pension Fund*

*As of May 1, 2020*

*For the Year Ending April 30, 2021*



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#### SECTION 5

## Section 1: Summary of Principal Valuation Results

MWM Consulting Group was retained to prepare an actuarial valuation as of May 1, 2020 for the Yorkville Police Pension Fund. The purpose of the actuarial valuation was to determine the financial position and the annual actuarial requirements of the pension fund under Illinois statute 40 ILCS 5/3, Section 125, and to develop a recommended minimum contribution amount.

For quick reference, some of the key results of the valuation, along with selected financial and demographic information for the year ending April 30, 2021 are summarized in this overview section along with (for comparison) the results from the prior year.

<b>CONTRIBUTIONS</b>  <i>The plan sponsor must contribute at least the statutorily required minimum contribution under Illinois statutes equal to the normal cost plus the amount necessary to amortize the unfunded accrued liability such that by 2040, the liabilities will be 90% funded.</i>  <i>Other contribution amounts are shown including Funding Policy Contribution and the contribution required to prevent negative funding.</i>	Item	Current Valuation as of 5/1/2020	Prior Year Valuation as of 5/1/2019
	Contribution Required To Prevent Negative Funding	\$1,310,260 (49.8%)	\$1,230,604 (50.2%)
	Actuarially Determined Funding Policy Contribution	\$1,334,771 (50.7%)	\$1,226,371 (50.1%)
	Statutory Minimum Contribution per 40 ILCS 5/3 Section 125	\$1,128,201 (42.9%)	\$1,035,331 (42.3%)
	<i>( ) amounts expressed as a percentage of payroll</i>		

<b>STATUTORY MINIMUM FUNDING COST ELEMENTS</b>  <i>Illinois statutes require employers to contribute at least the amount necessary such that assets will equal at least 90% of the accrued liability by 2040. The minimum amount is determined under the Projected Unit Credit funding method, with smoothed assets, and is equal to the normal cost plus the amortization amount.</i>	Item	Current Valuation as of 5/1/2020	Prior Year Valuation as of 5/1/2019
	Accrued Liability	\$ 22,452,270	\$ 21,273,616
	Market Value of Assets	\$ 10,864,983	\$ 10,403,718
	Actuarial (Smoothed) Value of Assets	\$ 11,553,728	\$ 10,501,652
	Normal Cost (employer)	\$ 454,684	\$ 389,134
	Amortization Amount	\$ 582,651	\$ 562,586
	Statutory Minimum Contribution	\$ 1,128,201	\$ 1,035,331

<b>FUNDING POLICY CONTRIBUTION COST ELEMENTS</b>  <i>The funding policy contribution amount is determined under the Entry Age Normal funding method, with smoothed assets, and is equal to the normal cost plus the amortization amount. 100% of the unfunded liability is amortized as a level percentage of pay on a closed basis over 20 years.</i>	Item	Current Valuation as of 5/1/2020	Prior Year Valuation as of 5/1/2019
	Accrued Liability	\$ 23,533,723	\$ 22,102,523
	Market Value of Assets	\$ 10,864,983	\$ 10,403,718
	Actuarial (Smoothed) Value of Assets	\$ 11,553,728	\$ 10,501,652
	Normal Cost (employer)	\$ 423,745	\$ 375,283
	Amortization Amount	\$ 806,646	\$ 754,979
	Actuarially Determined Funding Policy Contribution	\$ 1,334,771	\$ 1,226,371

<b>AMOUNT REQUIRED TO AVOID NEGATIVE FUNDING</b>  <i>The statutory minimum contribution amortization amount is based upon a percentage of increasing payroll and, in the early years of funding, may not be sufficient to cover the interest cost on the unfunded liability. In order to avoid an increase in the unfunded liability (known as negative funding), the minimum amortization amount must be adjusted to be at least equal to the interest on the unfunded liability. The amount shown in the table as "Contribution to Avoid Negative Funding" provides for interest on 100% of the unfunded liability.</i>	Item	Current Valuation as of 5/1/2020	Prior Year Valuation as of 5/1/2019
	Accrued Liability	\$ 23,533,723	\$ 22,102,523
	Market Value of Assets	\$ 10,864,983	\$ 10,403,718
	Actuarial (Smoothed) Value of Assets	\$ 11,553,728	\$ 10,501,652
	Normal Cost (employer)	\$ 423,745	\$ 375,283
	Amortization Amount	\$ 838,600	\$ 812,061
	Amount of Contribution Needed to Avoid Negative Funding	\$ 1,310,260	\$ 1,230,604

<b>FINANCIAL THUMBNAIL RATIOS</b>  <i>This chart summarizes traditional financial ratios as applied to the pension plan. This liquidity ratio relates the cash flow position of the Fund by comparing the investment income plus employer and employee contributions to the annual benefit payments. Maintaining a ratio well above 100% prevents the liquidation of assets to cover benefit payments. The increase in benefits paid over the years is generally a result of the maturing of the pension plan.</i>  <i>Coverage of the Accrued Liabilities by the Assets is the Coverage Ratio and is one indication of the long term funding progress of the plan.</i>	Tests	5/1/2020 Valuation	5/1/2019 Valuation
	Liquidity Ratio (based upon year ended)	158%	304%
	Coverage Ratio (Market Value Assets)	46.17%	47.07%
	Annual Benefit Payments (expected)	\$ 868,094	\$ 746,128
	Annual Contributions (expected)		
	Members	\$ 260,748	\$ 242,717
	City	\$ 1,334,771	\$ 1,226,371

PLAN MATURITY MEASURES	Tests	5/1/2020 Valuation	5/1/2019 Valuation
<p><i>This chart includes financial relationship measures which are meant to help understand the risks associated with the plan.</i></p> <p><i>The ratio of Market Value of Assets to Active Payroll is measure of volatility risk associated with asset losses. The higher the ratio, the greater the volatility in contribution risks.</i></p> <p><i>The Ratio of Accrued Liability to Payroll is a measure of the volatility risk associated with assumption or other changes in liabilities. The higher the ratio, the greater the volatility in contribution risks.</i></p> <p><i>The Ratio of retired life actuarial accrued liability to total actuarial accrued liability is a measure of the maturity of the Plan. A mature plan will have a ratio above 60%.</i></p> <p><i>The Support Ratio (Actives: Retirees). A number less than 1 indicates a more mature plan.</i></p>	Ratio of Market Value of Assets to Active Participant Payroll is a measure of volatility risk associated with asset losses	4.13	4.25
	Ratio of Accrued Liability to Payroll is a measure of volatility risk associated with changes in assumptions	8.94	9.02
	Ratio of retired life Actuarial Accrued Liability to total Actuarial Accrued Liability	0.61	0.54
	Percentage of Contributions less Benefit Payments to Market Value of Assets	5.77%	6.71%
	Ratio of Benefit Payments to Contributions	0.57	0.49
	Support Ratio: Ratio of Active Participants to Retired Participants	1.67	1.75

PARTICIPANT DATA SUMMARY	Item	Current Year Valuation as of 5/1/2020			Prior Year Valuation as of 5/1/2019		
<p><i>The Actuarial Valuation takes into account demographic and benefit information for active employees, vested former employees, and retired pensioners and beneficiaries. The statistics for the past two years are compared in the chart.</i></p>		<u>Tier 1</u>	<u>Tier 2</u>	<u>Total</u>	<u>Tier 1</u>	<u>Tier 2</u>	<u>Total</u>
	Active Members						
	Vested	14	2	16	16	0	16
	Non-Vested	<u>0</u>	<u>14</u>	<u>14</u>	<u>0</u>	<u>12</u>	<u>12</u>
	Total Active	14	16	30	16	12	28
	Terminated entitled to future benefits	4	3	7	3	3	6
	Retired	11	0	11	10	0	10
	Surviving Spouse	0	0	0	0	0	0
	Minor Dependent	0	0	0	0	0	0
	Disabled	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	29	19	48	29	15	44

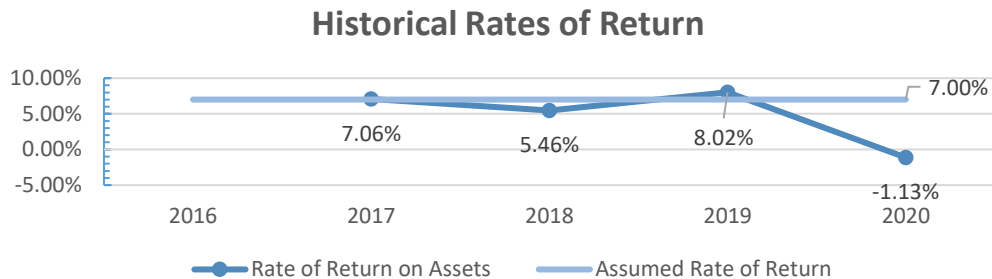
## SECTION 2: VALUATION RESULTS

### Significant Events, Disclosure Risks and Issues Influencing Valuation Results

Actuarial valuations are snapshot calculations which incorporate and reflect the experience and events of the past year such as changes in the demographics of the plan participants, gains and losses in the plan assets, changes in actuarial assumptions about future experience and outside influences such as legislation. Some of the more significant issues affecting the Plan's contribution level are described here.

#### Asset Performance for yearend 4/30/2020

The approximate -1.13% return (not time weighted) on net assets was below the actuarial assumption of 7.00% in effect for the 2019/2020 year.



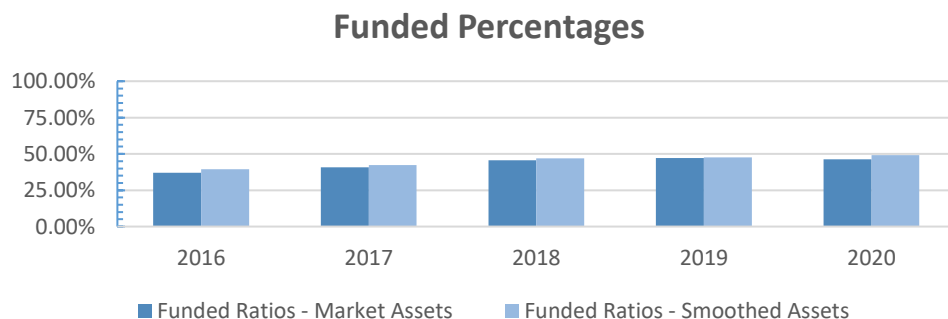
#### Change in Assumptions

The fully generational mortality projection scale was updated from MP2018 to MP2019.

#### Funded Status

The funded ratio measurement presented in the Actuarial Valuation Report for the Fund is the ratio of the actuarial value of fund assets available for benefits compared to the actuarial accrued liability. By monitoring changes in the funding ratio each year, one can determine whether or not funding progress is being made. Please understand that:

- The funded ratio measurement is dependent upon the actuarial cost method which, in combination with the plan's amortization policy, affects the timing and amounts of future contributions. The amounts of future contributions will most certainly differ from those assumed in this report due to future actual experience differing from assumed experience based upon the actuarial assumptions. Attainment of a funded status measurement in the Actuarial Valuation of 90% or 100% is not synonymous with no required future annual contributions. Even if the funded status attained is 100%, the plan would still require future normal cost contributions (i.e., contributions to cover the annual cost of the active membership accruing an additional year of service credit).
- The funded ratio measurement is a different result depending upon whether the market value of assets or the actuarial value of assets is used.



### *Employer Contributions*

The employer contribution is expected to be paid according to the funding policy, which exceeds the required statutory minimum amount. An additional funding contribution amount is included which determines the amount necessary to prevent negative funding.

Assuming the Funding Policy Contributions are received (and the actuarial assumptions are met) each year through 2040, the Fund's funded ratio is projected to increase to 100% by 2040. If only the Minimum Statutory contributions are made, the Fund's funded ratio would be projected to increase to 90% by 2040 and would require steeper contributions in years closer to 2040.

The ability of the fund to reach 100% is heavily dependent on the City contributing the Funding Policy Employer Contribution each and every year. Actuarial standards do not require the actuary to evaluate the ability of the City or other contributing entity to make such required contributions to the Fund when due. Such an evaluation is not within the actuary's domain of expertise. Consequently, the actuary performed no such evaluation.

The articulated Funding Policy amortizes 100% the unfunded amount based upon a level percentage of pay. The statutory funding required amortization method develops dollar amounts which also increase as payroll increases. The dollar amounts towards the end of the closed amortization period are necessarily much larger, and if payroll does not increase as expected, the amortization amount can dramatically increase the contribution as a percentage of payroll.

### *Negative Funding*

The current Funding Policy amortizes the unfunded amount based upon a level percentage of payroll. This amortization method develops dollar amounts which increase as payroll increases. The dollar amounts under this amortization method in the early years are less than the interest on the unfunded liability. For 2020, the interest on the unfunded is \$838,600, whereas the funding policy amortization is \$806,646. (See exhibits 5 and 6 on page 11). The dollar amounts towards the end of the closed amortization period are necessarily much larger, and if payroll does not increase as expected, the amortization amount can dramatically increase the contribution as a percentage of payroll.

Since the Funding Policy percentage of payroll amortization is less than the negative funding amount, at this point, the dollar value of the interest on the unfunded liability is not completely covered, and adds to the unfunded liability.

## ACTUARIAL CERTIFICATION

This is to certify that MWM Consulting Group has prepared an Actuarial Valuation of the Plan as of May 1, 2020 for the purposes of determining statutory contribution requirements for the Fund in accordance with the requirements of 40 ILCS 5/3, Section 125, of determining the funding policy contribution amount (the Actuarially Determined Contribution). The funding policy is selected by the City. The contributions determined are net of contributions made by active member police officers during the year.

The results shown in this report have been calculated under the supervisions of a qualified Actuary as defined in appropriate State statutes. All results are based upon demographic data submitted by the Fund / City, financial data submitted by the Fund, applications of actuarial assumptions, and generally accepted actuarial methods.

This valuation report has been prepared at the request of City of Yorkville to assist in administering the Plan and meeting specified financial and accounting requirements. This valuation report may not otherwise be copied or reproduced in any form without the consent of the Fund sponsor and may only be provided to other parties in its entirety. The information and valuation results shown in this report are prepared with reliance upon information and data provided to us, which we believe to the best of our knowledge to be complete and accurate and include:

- Employee census data submitted by the City of Yorkville. This data was not audited by us but appears to be consistent with prior information, and sufficient and reliable for purposes of this report.
- Financial data submitted by the City of Yorkville.

The measurements shown in this actuarial valuation may not be applicable for other purposes. Actuarial valuations involve calculations that require assumptions about future events. Certain of the assumptions or methods are mandated for specific purposes. Future actuarial measurements may differ significantly from the current measurements presented in the report due to such factors as experience that deviates from the assumptions, changes in assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contributions based on the Plan's funded status) and changes in plan provisions or applicable law. This report does not include an analysis of the potential range of such future measurements.

We believe the assumptions and methods used are within the range of possible assumptions that are reasonable and appropriate for the purposes for which they have been used. In our opinion, all methods, assumptions and calculations are in accordance with requirements and the procedures followed and presentation of results are in conformity with generally accepted actuarial principles and practices. The undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. There is no relationship between the City of Yorkville and MWM Consulting Group that impacts our objectivity. I certify that the results presented in this report are accurate and correct to the best of my knowledge.

MWM CONSULTING GROUP

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Kathleen E Manning, FSA  
Managing Principal & Consulting Actuary  
MWM Consulting Group

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Karl K. Oman, ASA  
Consulting Actuary  
MWM Consulting Group

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Date

## SECTION 3 - FINANCIAL AND ACTUARIAL EXHIBITS

### Exhibit 1 - Statement of Market Value of Assets

Item	Plan Year Ending	
	4/30/2020	4/30/2019
<b>1. Investments at Fair Value:</b>		
a. Cash and Cash equivalents	\$ 0	\$ 0
b. Money Market Mutual Funds	508,401	218,695
c. Municipal Bonds	837,353	488,526
d. Certificates of Deposit	0	0
e. US Government and Agency Bonds	3,039,164	3,020,656
f. Common and Preferred Stocks	3,149,663	3,251,008
g. Insurance Contracts (at contract value):	0	0
h. Mutual Funds	3,309,914	3,402,045
i. Accrued Interest and receivables	22,950	25,362
j. Other	0	0
k. Subtotal Assets (a + b + c + d + e + f + g + h + i + j)	<u>\$ 10,867,445</u>	<u>\$ 10,406,292</u>
<b>2. Liabilities:</b>		
a. Expenses Payable	\$ 2,462	\$ 2,574
b. Liability for benefits due and unpaid	0	0
c. Other Liabilities	0	0
d. Total Liabilities	<u>\$ 2,462</u>	<u>\$ 2,574</u>
<b>3. Net Market Value of Assets Available for Benefits: (1k – 2d)</b>	\$ 10,864,983	\$ 10,403,718



## Exhibit 2 - Statement of Change in Net Assets

Item	Plan Year Ending	
	4/30/2020	4/30/2019
<b>Additions</b>		
Contributions		
Employer	\$ 1,111,484	\$ 963,361
Plan Member	269,903	243,941
Other (adjustment to beginning of year market value)	0	(243)
Total Contributions	\$ 1,381,387	\$ 1,207,059
Investment Income		
Realized and Unrealized Gains/(Losses)	\$ (540,057)	\$ 523,223
Interest	337,334	100,715
Dividends	76,811	79,268
Other Income	48,314	48,314
Investment Expenses	(43,563)	0
Net Investment Income	(121,161)	751,520
<b>Total additions</b>	<b>\$ 1,260,226</b>	<b>\$ 1,958,579</b>
<b>Deductions</b>		
Benefits	\$ 781,425	\$ 597,064
Refunds	5,947	0
Administrative Expenses	11,589	47,142
<b>Total deductions</b>	<b>\$ 798,961</b>	<b>\$ 644,206</b>
<b>Total increase (decrease)</b>	<b>\$ 461,265</b>	<b>\$ 1,314,373</b>
<b>Net Market Value of Assets Available for Benefits:</b>		
Beginning of year	\$ 10,403,718	\$ 9,089,345
End of year	<u>\$ 10,864,983</u>	<u>\$ 10,403,718</u>

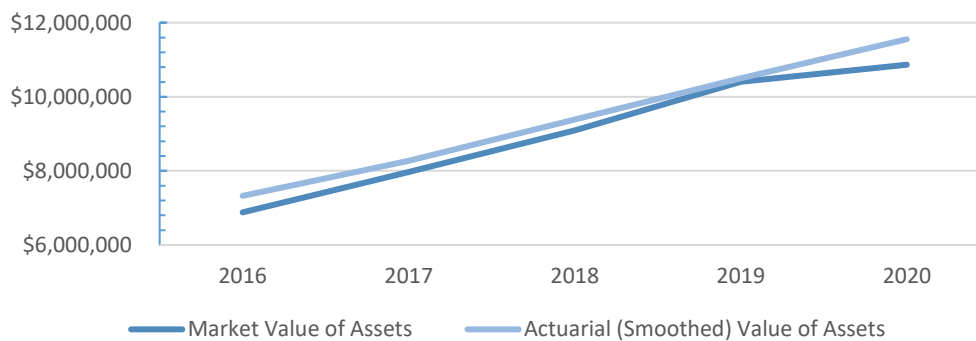
### Exhibit 3 – Actuarial Value of Assets

Under 40 ILCS 5/3, the statutory minimum required contribution is to be determined based upon **Actuarial Value of Assets**, which are asset values which have been smoothed over a five-year period, beginning with the year 2011. The **Actuarial Value of Assets** has been calculated below based upon the market value of assets at May 1, 2020 with adjustments for the preceding year's gains/losses, which are reflected at the rate of 20% per year.

<b>1. Expected Return on Assets</b>	
a. Market Value of Assets as of Beginning of Year	\$ 10,403,718
b. Income and Disbursements During the year	
i. Contributions Received (weighted 50%)	\$ 690,694
ii. Benefit Payments and Expenses (weighted 50%)	399,481
iii. Weighted net income (other than investment income) (i) – (ii)	291,213
c. Market Value adjusted for income and disbursements	\$ 10,694,931
<b>d. Expected Return on Assets at assumed rate of 7.00%</b>	<b>\$ 748,645</b>
<b>2. Actual Return on Assets for year</b>	
a. Market Value of Assets (Beginning of Year)	\$ 10,403,718
b. Income (less investment income)	1,381,387
c. Disbursements	798,961
d. Market Value of Assets (End of Year)	10,864,983
e. Actual Return on Assets (d) – (a) – (b) + (c)	(121,161)
<b>f. Investment Gain/(Loss) for year: 2(e) - 1(d)</b>	<b>\$ (869,806)</b>
<b>3. Actuarial Value of Assets</b>	
a. Market Value of Assets as of End of Year	\$ 10,864,983
b. Deferred Investment gains/(losses)	
i. 80% of 2020 loss of \$(869,806)	695,845
ii. 60% of 2019 gain of \$95,566	(57,340)
iii. 40% of 2018 loss of \$(127,661)	51,064
iv. 20% of 2017 gain of \$4,122	(824)
v. Total	688,745
<b>c. Actuarial Value of Assets for statutory funding 3(a) + 3(b)(v)</b>	<b>\$ 11,553,728</b>

The Chart Below shows the comparison of smoothed to market assets over the past five years

#### Smoothed vs Market Assets



### Exhibit 4- Determination of the Statutory Minimum Required Contribution

Under 40 ILCS 5/3, the statutory minimum required contribution is to be determined based upon the Projected Unit Credit actuarial funding method, where the unfunded liability is amortized such that 90% of the liability will be funded as of 2040. Under the statute, 90% of the unfunded liability is to be amortized as a level percentage of payroll over the period through 2040. The mandated funding method, the Projected Unit Credit funding method, requires the annual cost of the plan to be developed in two parts: that attributable to benefits allocated to the current year (the normal cost); and that allocated to benefits attributable to prior service (the accrued liability).

#### Funding Elements for 40 ILCS 5/3

	Present Value of Benefits as of 5/1/2020	Projected Unit Credit (PUC) Normal Cost as of 5/1/2020	PUC Actuarial Accrued Liability as of 5/1/2020
1. Active Officers			
a) Normal & Early Retirement	\$ 13,908,994	\$ 531,541	\$ 6,452,086
b) Vested Withdrawal	1,010,784	60,453	619,395
c) Pre-Retirement Death	372,817	23,553	187,322
d) Disability	<u>1,559,643</u>	<u>99,885</u>	<u>756,121</u>
e) Total Active Police Officers	\$ 16,852,238	\$ 715,432	\$ 8,014,924
2. Inactive Police Officers and Survivors:			
a) Normal Retirees	\$ 13,490,596		\$ 13,490,596
b) Widows (survivors)	0		0
c) Deferred Vested	946,750		946,750
d) Disabled	<u>0</u>		<u>0</u>
e) Total - Nonactive	\$ 14,437,346		\$ 14,437,346
3. Total – All	\$ 31,289,584		\$ 22,452,270

#### Minimum Statutory Contribution under 40 ILCS 5/3

Item	Amount
1. Annual Payroll	\$ 2,631,165
2. Normal Cost (net of employee/member contributions)	454,684
3. Employee Contributions (expected)	260,748
4. Funding Actuarial Liability	22,452,270
5. 90% of Funding Actuarial Liability	20,207,043
6. Actuarial Value of Assets (Exhibit 3)	11,553,728
7. Unfunded Actuarial Balance	8,653,315
8. Amortization of Unfunded Balance over 20 years as a level percentage of payroll	582,651
9. Interest on (2), (3) and (8)	90,866
10. Minimum statutory tax levy contribution per 40 ILCS 5/3 – (2) + (8) + (9)	<b>\$1,128,201 (42.9%)</b>

\*( ) amount as a percent of payroll

### Exhibit 5- Determination of the Funding Policy Contribution

The Tax Levy amount based upon the articulated funding policy is the actuarially determined contribution, rather than the amount determined as the minimum under 40 ILCS 5/3. The funding policy contribution is developed below, based upon the Entry Age Normal Funding Method, with 100% of the unfunded accrued liability amortized as a level percentage of payroll over the 20 years through FYE 2040. The contribution is then the sum of the Normal Cost (developed under the entry age method, but where the total normal cost is not less than 17.5%) plus the amortization payment. Also shown is the contribution amount necessary to prevent negative funding.

#### Funding Elements for Funding Policy Contribution

	Present Value of Benefits as of 5/1/2020	Entry Age Normal Cost as of 5/1/2020	Entry Age Accrued Liability as of 5/1/2020
1. Active Officers			
a) Normal & Early Retirement	\$ 13,908,994	\$ 519,267	\$ 8,048,275
b) Vested Withdrawal	1,010,784	60,642	304,805
c) Pre-Retirement Death	372,817	18,682	161,036
d) Disability	<u>1,559,643</u>	<u>85,902</u>	<u>582,261</u>
e) Total Active Police Officers	\$ 16,852,238	\$ 684,493	\$ 9,096,377
2. Inactive Police Officers and Survivors:			
a) Normal Retirees	\$ 13,490,596		\$ 13,490,596
b) Widows (survivors)	0		0
c) Deferred Vested	946,750		946,750
d) Disabled	<u>0</u>		<u>0</u>
e) Total - Nonactive	\$ 14,437,346		\$ 14,437,346
3. Total - All	\$ 31,289,584		\$ 23,533,723

#### Actuarially Determined Funding Policy Contribution for Tax Levy

Item	Amount
1. Normal Cost (net of employee/member contributions)	\$ 423,745
2. Employee Contributions (expected)	260,748
3. Funding Actuarial Liability	23,533,723
4. 100% of Funding Actuarial Liability	23,533,723
5. Actuarial Value of Assets (Exhibit 3)	11,553,728
6. Unfunded Actuarial Balance	11,979,995
7. Amortization of Unfunded Balance over 20 years as a level percentage of payroll	806,646
8. Interest on (1), (2) and (7)	104,380
9. Actuarially Determined Funding Policy Contribution for Tax Levy (1) + (7) + (8)	<b>\$1,334,771 (50.7%)</b>

#### Exhibit 6- Contribution Necessary to Prevent Negative Funding

Item	Amount
1. Normal Cost (net of employee/member contributions)	\$ 423,745
2. Employee Contributions (expected)	260,748
3. 100% of Funding Actuarial Liability	23,533,723
4. Actuarial Value of Assets (Exhibit 3)	11,553,728
5. Unfunded Actuarial Balance	11,979,995
6. Interest on Unfunded Liability	838,600
7. Interest on (1), (2)	47,915
8. Contribution Necessary to Prevent Negative Funding (1) + (6) + (7)	<b>\$1,310,260 (49.8%)</b>

## Exhibit 7 – Summary of Participant Data as of May 1, 2020

### Participant Data

Item	As of 5/1/2020		
	<u>Tier 1</u>	<u>Tier 2</u>	<u>Total</u>
Active Members			
Vested	14	2	16
Non-Vested	<u>0</u>	<u>14</u>	<u>14</u>
Total Actives	14	16	30
Terminated Members entitled to future benefits	4	3	7
Retired Members	11	0	11
Surviving Spouses	0	0	0
Minor Dependents	0	0	0
Disabled Participants	<u>0</u>	<u>0</u>	<u>0</u>
Total	29	19	48

### AGE AND SERVICE DISTRIBUTION AS OF MAY 1, 2020

#### Active Employee Participants

Age Group	Service									Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40+	
Under 20										0
20 - 24	2									2
25 - 29	3	1								4
30 - 34	4	3	1							8
35 - 39			5							5
40 - 44		2	1	4						7
45 - 49				1	1					2
50 - 54	1			1						2
55 - 59										0
60 - 64										0
65 & Over										0
Total	10	6	7	6	1	0	0	0	0	30

Average Age: 36.6 years

Average Length of Service: 9.3 years

## SECTION 4 - SUMMARY OF PRINCIPAL PLAN PROVISIONS

This summary provides a general description of the major eligibility and benefit provisions of the pension fund upon which this valuation has been based. It is not intended to be, nor should it be interpreted as, a complete statement of all provisions

### *Definitions*

**Tier 1 – For Police Officers first entering Article 3 prior to January 1, 2011**

**Tier 2 – For Police Officers first entering Article 3 after December 31, 2010**

**Police Officer (3-106):** Any person appointed to the police force and sworn and commissioned to perform police duties.

**Persons excluded from Fund (3-109):** Part-time officers, special police officer, night watchmen, traffic guards, clerks and civilian employees of the department. Also, police officers who fail to pay the required fund contributions or who elect the Self-Managed Plan option.

**Creditable Service (3-110):** Time served by a police officer, excluding furloughs in excess of 30 days, but including leaves of absences for illness or accident and periods of disability where no disability pension payments have been received and also including up to 3 years during which disability payments have been received provided contributions are made.

### *Pension (3-111)*

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#### *Normal Pension Age*

**Tier 1** - Age 50 with 20 or more years of creditable service.

**Tier 2** - Age 55 with 10 or more years of creditable service.

#### *Normal Pension Amount*

**Tier 1** - 50% of the greater of the annual salary held in the year preceding retirement or the annual salary held on the last day of service, plus 2½% of such annual salary for service from 20 to 30 year (maximum 25%)).

**Tier 2** - 2½% of Final Average salary for each year of service. Final Average Salary is the highest salary based on the highest consecutive 48 months of the final 60 months of service

Early Retirement at age 50 with 10 or more years of service but with a penalty of ½% for each month prior to age 55.

Annual Salary capped at \$106,800 increased yearly by the lesser of the Consumer Price Index- Urban (CPI-U) or 3%. The Salary cap for valuations beginning in 2020 is \$115,929.

Minimum Monthly Benefit: \$1,000

Maximum Benefit Percentage: 75% of salary

### ***Termination Retirement Pension Date***

Separation of service after completion of between 8 and 20 years of creditable service.

### ***Termination Pension Amount***

Commencing at age 60, 2½% of annual salary held in the year preceding termination times years of creditable service or refund of contributions, or for persons terminating on or after July 1, 1987, 2½% of annual salary held on the last day of service times years of credible service, whichever is greater.

### ***Pension Increase Non-Disabled***

**Tier 1** - 3% increase of the original pension amount after attainment of age 55 for each year elapsed since retirement, followed by an additional 3% of the original pension amount on each May 1 thereafter. Effective July 1, 1993, 3% of the amount of pension payable at the time of the increase including increases previously granted, rather than 3% of the originally granted pension amount.

**Tier 2** - The lesser of ½ of the Consumer Price Index-Urban (CPI-U) or 3% increase of the original pension amount after attainment of age 60 and an additional such increase of the original pension amount on each May 1 thereafter.

### ***Disabled***

3% increase of the original pension amount after attainment of age 60 for each year he or she received pension payments, followed by an additional 3% of the original pension amount in each May 1 thereafter.

### ***Pension to Survivors (3-112 )***

#### ***Death of Retired Member***

**Tier 1** - 100% of pension amount to surviving spouse (or dependent children).

**Tier 2** - 66 2/3% of pension amount to surviving spouse (or dependent children), subject to the following increase: The lesser of ½ of the Consumer Price Index-Urban (CPI-U) or 3% increase of the original pension amount after attainment of age 60 and an additional such increase of the original pension amount on each May 1 thereafter.

### ***Death While in Service (Not in line of duty)***

With 20 years of creditable service, the pension amount earned as of the date of death.

With less than 20 years of creditable service, 50% of the salary attached to the rank for the year prior to the date of death.

### ***Death in Line of Duty***

100% of the salary attached to the rank for the last day of service year prior to date of death.

### ***Minimum Survivor Pension***

\$1,000 per month to all surviving spouses.

### ***Disability Pension - Line of Duty (3-114.1)***

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#### ***Eligibility***

Suspension or retirement from police service due to sickness, accident or injury while on duty.

#### ***Pension***

Greater of 65% of salary attached to rank at date of suspension or retirement and the retirement pension available. Minimum \$1,000 per month.

### ***Disability Pension - Not on Duty (3-114.2)***

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#### ***Eligibility***

Suspension or retirement from police service for any cause other than while on duty.

#### ***Pension***

50% of salary attached to rank at date of suspension or retirement. Minimum \$1,000 per month.

### ***Other Provisions***

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#### ***Marriage after Retirement (3-120)***

No surviving spouse benefit available.

#### ***Refund (3-124)***

At termination with less than 20 years of service, contributions are refunded upon request.

#### ***Contributions by Police Officers (3-125.1)***

Beginning May 1, 2001, 9.91% of salary including longevity, but excluding overtime pay, holiday pay, bonus pay, merit pay or other cash benefit.

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### ***Actuarial Accrued Liability***

See ***Entry Age Normal Cost Method*** and ***Projected Unit Credit Cost Method***.

### ***Actuarial Assumptions***

The economic and demographic predictions used to estimate the present value of the plan's future obligations. They include estimates of investment earnings, salary increases, mortality, withdrawal and other related items. The *Actuarial Assumptions* are used in connection with the *Actuarial Cost Method* to allocate plan costs over the working lifetimes of plan participants.

### ***Actuarial Cost Method***

The method used to allocate the projected obligations of the plan over the working lifetimes of the plan participants. Also referred to as an *Actuarial Funding Method*.

### ***Actuarial Funding Method***

See *Actuarial Cost Method*

### ***Actuarial Gain (Loss)***

The excess of the actual *Unfunded Actuarial Accrued Liability* over the expected *Unfunded Actuarial Accrued Liability* represents an *Actuarial Loss*. If the expected *Unfunded Actuarial Accrued Liability* is greater, an *Actuarial Gain* has occurred.

### ***Actuarial Present Value***

The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of *Actuarial Assumptions*.

### ***Actuarial Value of Assets***

The asset value derived by using the plan's *Asset Valuation Method*.

### ***Asset Valuation Method***

A valuation method designed to smooth random fluctuations in asset values. The objective underlying the use of an asset valuation method is to provide for the long-term stability of employer contributions.

### ***Employee Retirement Income Security Act of 1974 (ERISA)***

The primary federal legislative act establishing funding, participation, vesting, benefit accrual, reporting, and disclosure standards for pension and welfare plans.

### ***Entry Age Normal Cost Method***

One of the standard actuarial funding methods in which the *Present Value of Projected Plan Benefits* of each individual included in the *Actuarial Valuation* is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s). The portion of this *Actuarial Present Value* allocated to a valuation year is called the *Normal Cost*. The portion of this *Actuarial Present Value* not provided for at a valuation date by the *Actuarial Present Value* of future *Normal Costs* is called the *Actuarial Accrued Liability*.

## GLOSSARY (Continued)

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### **Normal Cost**

The portion of the *Present Value of Projected Plan Benefits* that is allocated to a particular plan year by the *Actuarial Cost Method*. See *Entry Age Normal Cost Method* for a description of the Normal Cost under the *Entry Age Normal Cost Method*. See *Projected Unit Credit Cost Method* for a description of the Normal Cost under the *Projected Unit Credit Cost Method*.

### **Present Value of Future Normal Costs**

The present value of future normal costs determined based on the *Actuarial Cost Method* for the plan. Under the *Entry Age Normal Cost Method*, this amount is equal to the excess of the *Present Value of Projected Plan Benefits* over the sum of the *Actuarial Value of Assets* and *Unfunded Actuarial Accrued Liability*.

### **Present Value of Projected Plan Benefits**

The present value of future plan benefits reflecting projected credited service and salaries. The present value is determined based on the plan's actuarial assumptions.

### **Projected Unit Credit Cost Method**

One of the standard actuarial funding methods in which the *Present Value of Projected Plan Benefits* of each individual included in the *Actuarial Valuation* is allocated by a consistent formula to valuation years. The *Actuarial Present Value* allocated to a valuation year is called the *Normal Cost*. The *Actuarial Present Value* of benefits allocated to all periods prior to a valuation year is called the *Actuarial Accrued Liability*.

### **Unfunded Actuarial Accrued Liability**

The excess of the *Actuarial Accrued Liability* over the *Actuarial Value of Assets*.

## SECTION 5 - SUMMARY OF ACTUARIAL ASSUMPTIONS AND COST METHODS

### Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events, some of which are mandated assumptions. Certain provisions may be approximated or deemed immaterial and therefore are not valued. Assumptions may be made about participant data or other factors. A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience and should not imply precisions, which is not inherent in actuarial calculations.

Actuarial Assumption	Annual Actuarial Valuation Statutory Minimum	Annual Actuarial Valuation Funding Policy Amount for Tax Levy																																																																																																																																																																																																
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Mortality	RP2014 Healthy Annuitant with Blue Collar Adjustments Projected Generationally from 2013 with Scale MP2019	RP2014 Healthy Annuitant with Blue Collar Adjustments Projected Generationally from 2013 with Scale MP2019																																																																																																																																																																																																
Retirement	Rates of retirement for all ages are:	Rates of retirement for all ages are:																																																																																																																																																																																																
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Actuarial Assumption Item	Annual Actuarial Valuation Statutory Minimum	Annual Actuarial Valuation Funding Policy Amount for Tax Levy																				
Disability	<p>Rates of disability are based upon age only. Sample rates for selected ages are:</p> <table><tr><td><u>Age</u></td><td></td></tr><tr><td>25</td><td>0.03%</td></tr><tr><td>40</td><td>0.42%</td></tr><tr><td>50</td><td>0.71%</td></tr><tr><td>55</td><td>0.90%</td></tr></table> <p>60% of disabilities are assumed to occur in the line of duty</p>	<u>Age</u>		25	0.03%	40	0.42%	50	0.71%	55	0.90%	<p>Rates of disability are based upon age only. Sample rates for selected ages are:</p> <table><tr><td><u>Age</u></td><td></td></tr><tr><td>25</td><td>0.03%</td></tr><tr><td>40</td><td>0.42%</td></tr><tr><td>50</td><td>0.71%</td></tr><tr><td>55</td><td>0.90%</td></tr></table> <p>60% of disabilities are assumed to occur in the line of duty</p>	<u>Age</u>		25	0.03%	40	0.42%	50	0.71%	55	0.90%
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Salary Increase	5% per annum	5% per annum																				
Payroll Growth	3.50% per annum	3.50% per annum																				
Percentage Married	80% are married, females are assumed to be 3 years younger	80% are married, females are assumed to be 3 years younger																				
Asset Valuation Method	Assets are valued at fair market value and smoothed over three years, reflecting gains and losses at 20% per year.	Assets are valued at fair market value and smoothed over five years, reflecting gains and losses at 20% per year.																				
Actuarial Cost Methods	<p>Projected Unit Credit Cost Method</p> <p>This is the mandated actuarial method to be used in determining the statutory contribution requirements and under PA 096-1495. This method determines the present value of projected benefits and prorates the projected benefit by service to date to determine the accrued liability. Amounts attributable to past service are amortized as a level percentage of pay with the goal of reaching 90% of the accrued liability by 2040.</p>	<p>Entry Age Normal Cost Method</p> <p>This method projects benefits from entry age to retirement age and attributes costs over total service, as a level percentage of pay. Amounts attributable to past service have been amortized over 20 years on a closed basis as a level percentage of pay.</p>																				

**2020 Levy - Police Pension Contribution Amounts at Various Funding Levels**

Funding Level	100%	99%	98%	97%	96%	95%	94%	93%	92%	91%	90%
(1) Normal Cost	423,745	423,745	423,745	423,745	423,745	423,745	423,745	423,745	423,745	423,745	423,745
(2) Employee Contributions (Est.)	260,748	260,748	260,748	260,748	260,748	260,748	260,748	260,748	260,748	260,748	260,748
Accrued Liability	23,533,723	23,298,386	23,063,049	22,827,711	22,592,374	22,357,037	22,121,700	21,886,362	21,651,025	21,415,688	21,180,351
Actuarial Value of Assets	(11,553,728)	(11,553,728)	(11,553,728)	(11,553,728)	(11,553,728)	(11,553,728)	(11,553,728)	(11,553,728)	(11,553,728)	(11,553,728)	(11,553,728)
Unfunded Actuarial Liability	11,979,995	11,744,658	11,509,321	11,273,983	11,038,646	10,803,309	10,567,972	10,332,634	10,097,297	9,861,960	9,626,623
(3) End of Year Amort of Unfunded Liability	863,111	846,156	829,201	812,245	795,290	778,335	761,380	744,425	727,470	710,515	693,560
(4) 7% Interest on (1) and (2)	47,915	47,915	47,915	47,915	47,915	47,915	47,915	47,915	47,915	47,915	47,915
<b>Actuarial Determined Contribution</b>	<b>\$ 1,334,770</b>	<b>\$ 1,317,815</b>	<b>\$ 1,300,860</b>	<b>\$ 1,283,905</b>	<b>\$ 1,266,950</b>	<b>\$ 1,249,995</b>	<b>\$ 1,233,040</b>	<b>\$ 1,216,084</b>	<b>\$ 1,199,129</b>	<b>\$ 1,182,174</b>	<b>\$ 1,165,219</b>
\$ Change from 100% Funding Level		(16,955)	(33,910)	(50,865)	(67,820)	(84,776)	(101,731)	(118,686)	(135,641)	(152,596)	(169,551)
% Change from 100% Fund Level		-1.27%	-2.54%	-3.81%	-5.08%	-6.35%	-7.62%	-8.89%	-10.16%	-11.43%	-12.70%



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Human Resources	<input type="checkbox"/>
Community Development	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Administration Committee #2

Tracking Number

ADM 2020-61

### Agenda Item Summary Memo

**Title:** Fiscal Year 2020 Annual Treasurer's Report

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** Please see attached.

### Council Action Previously Taken:

Date of Action: ADM 10-21-20 Action Taken: Moved forward to City Council agenda.

Item Number: ADM 2020-61

**Type of Vote Required:** None

**Council Action Requested:** Informational item.

**Submitted by:** Rob Fredrickson

Name

Finance

Department

### Agenda Item Notes:

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*Have a question or comment about this agenda item?*

Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at [agendas@yorkville.il.us](mailto:agendas@yorkville.il.us), post at [www.facebook.com/CityofYorkville](https://www.facebook.com/CityofYorkville), tweet us at @CityofYorkville, and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>

**UNITED CITY OF YORKVILLE  
TREASURER'S REPORT  
FOR THE FISCAL YEAR ENDING APRIL 30, 2020**

I certify that the following is true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Rob Fredrickson  
Treasurer

**Summary Statement of Operations \***

Fund Type	Beginning Fund Balance / Net Position	Revenues	Expenditures	Other Financing Sources/(Uses)	Ending Fund Balance / Net Position *
General Fund	\$ 6,879,823	\$ 16,605,706	\$ 13,439,021	\$ (2,534,448)	\$ 7,512,060
Library Fund	637,531	1,673,697	1,633,426	24,388	702,190
Parks & Recreation Fund	452,914	766,852	2,219,269	1,410,988	411,485
Citywide Capital Fund	629,429	1,079,192	1,224,131	103,665	588,155
Special Revenue Funds	(614,640)	1,161,900	2,060,552	1,000	(1,512,292)
Debt Service Fund	-	8,554	324,025	315,471	-
Capital Project Funds	496,042	515,179	526,908	27,379	511,692
Enterprise Funds	64,334,178	6,217,767	5,033,993	2,674,462	68,192,414
Fiduciary Fund	10,403,718	1,260,226	798,961	-	10,864,983

\* NOTE: Detailed financial information may be found at ..... pending Fiscal Year 2020 CAFR completion

**UNITED CITY OF YORKVILLE FOR THE FISCAL YEAR ENDING APRIL 30, 2020 RECEIPTS –**

GENERAL: PROPERTY TAXES 3,231,926; MUNICIPAL SALES TAX 3,222,256; NON-HOME RULE SALES TAX 2,413,689; ELECTRIC UTILITY TAX 700,784; NATURAL GAS UTILITY TAX 270,656; EXCISE TAX 263,210; TELEPHONE UTILITY TAX 8,340; CABLE FRANCHISE FEES 302,831; HOTEL TAX 80,302; VIDEO GAMING TAX 131,292; AMUSEMENT TAX 196,786; ADMISSIONS TAX 146,143; BUSINESS DISTRICT TAX 393,342; AUTO RENTAL TAX 16,881; STATE INCOME TAX 1,870,977; LOCAL USE TAX 665,636; CANNABIS EXCISE TAX 4,009; ROAD & BRIDGE TAX 131,199; PERSONAL PROPERTY TAX 17,683; GRANTS 50,726; MISCELLANEOUS INTERGOVERNMENTAL 1,861; LIQUOR LICENSES 48,671; OTHER LICENSES & PERMITS 9,797; BUILDING PERMITS 432,491; CIRCUIT COURT FINES 34,975; ADMINISTRATIVE ADJUDICATION 23,142; OFFENDER REGISTRATION FEES 255; POLICE TOWS 15,500; GARBAGE SURCHARGE 1,291,580; UB COLLECTION FEES 168,662; ADMINISTRATIVE CHARGEBACK 204,836; POLICE SPECIAL DETAIL 5,615; INTEREST 147,836; REIMBURSEMENTS 76,923; RENTAL INCOME 6,370; MISCELLANEOUS INCOME 18,525; TRANSFERS 32,092; TOTAL 16,637,799.

FOX HILL SSA: PROPERTY TAXES 13,382; TOTAL 13,382.

SUNFLOWER SSA: PROPERTY TAXES 18,140; TOTAL 18,140.

MOTOR FUEL TAX: MOTOR FUEL TAX 466,091; MFT HIGH GROWTH 47,299;  
TRANSPORTATION RENEWAL TAX 235,852; INTEREST 9,563; REIMBURSEMENTS 26,717;  
TOTAL 785,522.

CITY WIDE CAPITAL: GRANTS 38,000; BUILDING PERMITS 2,530; DEVELOPMENT FEES  
38,386; ROAD CONTRIBUTION FEE 114,000; ROAD INFRASTRUCTURE FEES 775,218;  
INTEREST 61,060; REIMBURSEMENTS 49,999; TRANSFERS 240,663; TOTAL 1,319,856.

VEHICLE & EQUIPMENT FUND: GRANTS 4,795; DEVELOPMENT FEES 363,661; DUI FINES  
6,023; ELECTRONIC CITATION FEES 776; MOWING INCOME 2,215; CHARGEBACKS 90,752;  
INTEREST 2,233; REIMBURSEMENTS 44,082; MISCELLANEOUS INCOME 645; SALE OF  
CAPITAL ASSETS 10,723; TOTAL 525,905.

DEBT SERVICE: RECAPTURE FEES 8,555; TRANSFERS 315,471; TOTAL 324,026.

WATER: WATER SALES 3,163,335; METER SALES 135,841; INFRASTRUCTURE FEES 799,153;  
CONNECTION FEES 342,552; INTEREST 27,873; REIMBURSEMENTS 11,110; RENTAL  
INCOME 100,814; MISCELLANEOUS INCOME 516; SALE OF CAPITAL ASSETS 900;  
TRANSFERS 178,781; TOTAL 4,760,875.

SEWER: MAINTENANCE FEES 1,015,405; INFRASTRUCTURE FEE 387,142; CONNECTION  
FEES 198,700; RIVER CROSSING FEES 600; INTEREST 38,751; REIMBURSEMENTS 1,309;  
MISCELLANEOUS INCOME 199; TRANSFERS 575,030; TOTAL 2,217,136.

LAND CASH: LAND CASH CONTRIBUTIONS 41,044; MISCELLANEOUS INCOME 20; TOTAL  
41,064.

PARKS & RECREATION: SPECIAL EVENTS 83,523; CHILD DEVELOPMENT 129,116;  
ATHLETICS AND FITNESS 272,906; CONCESSION REVENUE 42,396; INTEREST 1,333;  
REIMBURSEMENTS 14,147; RENTAL INCOME 75,798; HOMETOWN DAYS 124,328;  
SPONSORSHIPS & DONATIONS 18,154; MISCELLANEOUS INCOME 5,150; TRANSFERS  
1,410,988; TOTAL 2,177,839.

LIBRARY: PROPERTY TAXES 1,497,431; PERSONAL PROPERTY TAX 5,860; GRANTS 21,151;  
FINES 7,552; SUBSCRIPTION CARDS 7,558; COPY FEES 3,582; PROGRAM FEES 64; INTEREST  
16,471; RENTAL INCOME 1,400; MISCELLANEOUS INCOME 2,974; TRANSFERS 24,388;  
TOTAL 1,588,431.

LIBRARY CAPITAL: DEVELOPMENT FEES 110,775; INTEREST 658; TOTAL 111,433.

COUNTRYSIDE TIF: PROPERTY TAXES 203,884; TOTAL 203,884.

DOWNTOWN TIF: PROPERTY TAXES 75,759; TOTAL 75,759.

DOWNTOWN TIF II: PROPERTY TAXES 24,171; SALE OF CAPITAL ASSETS 1,000; TOTAL  
25,171.



PAYROLL: 0.01 TO 25,000.00 - AGUADO, YARILIZ; AGUILA, JESUS; AGUILAR, ADRIAN; ANDERSON, IVAN; ARANA, CHICA; ARENTSEN, DALE; ARMSTRONG, CLEARY; ARNOLD, HEIDI; BAHR, NANCY; BARBANENTE, MARISA; BAZAN, JEAN; BEACH, ROBYN; BERG, VICTORIA; BILL, RICHARD; BRADSTREET, PATRICIA; BROWNE, CHARITY; BUECHNER, KRISTY L; CARRON, THOMAS; CLEVER, DAVID; COLE, KATRINA; COLOSIMO, CARLO; CONARD, RYAN; CONLEY, OCEAN; CRYDER, CRYSTAL; CURRY, JETTA; DAVIS, CHARLES; DE WIT, TIM; DHUSE, JENNIFER; DICK, DAVID; DOUGLAS, ALEXANDREA; DUFFEY, ANDREA; ENGELKEN, ALEXANDER; ENGLISH, BREANNA; ENGLISH, LEAH; EVERNDEN, HAYDEN; EVERNDEN, HAYLEY; FAEDTKE, JESSICA; FEDERAU, ALEXANDER; FILIPPI, JAZMIN; FORRISTALL, TIFFANY; FRIEDERS, JOEL; FUNKHOUSER, CHRIS; GALAUNER, JULIE; GARCIA, LUIS; GARCIA, MAGDALENA; GARDINER, DONALD; GODINEZ, KARINA; GOLINSKI, GARY; GREZLIK, CATHY; GULBRO, CALEB; GULBRO, JOSIAH; HELMY, AMR; HODGES, ALYSSA; HOLLAND, DEBORAH; HOOPER, RYAN; HOOPER, STEPHANIE; HURT, KAREN; HYETT, HOLDEN; IHRIG, KRISTEN; JAKSTYS, JACOB; JAKSTYS, JUSTIN; JOHNSON, DESIRAE; JONES, HALLE; JORDON, ALEXANDER; KATULA, JOSEPH; KLIMEK, DANIELLE; KLINGEL, KIMBERLY; KNOX, CHERYL; KNUTSON, JOAN; KOCH, KENNETH; KONEN, CHRISTIE; LACOCO, PRISCILLA; LARSON, NICHOLAS; LEGNER, KATHLEEN; LEON, IVAN; LINNANE, MARGARET; LOWRY, TIMOTHY L; MALINOWSKI, DANA; MANNING, BARBARA; MATLOCK, JOANNE; MCGRAW-CARPENTER, MELINDA; MILSCHEWSKI, JACQUELYN; MINOR, ALLAN; NILES, RENEE; O'CARROLL, BRITTANY; O'HARA, MICHELE; OWENS, ROBIN; PAPPAS, PETER; PETERSON, JASON; PHANDANOUVONG, TAZ; PLOCHER, ARDEN; PURCELL, JOHN; PYTKA, KRISTA; RENCH, JENNIFER; RHODES, BRETT; ROMANO, KELLY; ROSE, JEANIE; SALLEE, REBECCA; SANCHEZ, FELIPE; SAUNDERS, NOAH; SCHAFERMEYER, BENJAMIN; SCHMIDT, MARGO; SCHOPF, CHRISTIAN; SCOTT, TREVOR; SCOTT, WILLIAM; SHAPIAMA, MARIESA; SIGMON, JODIE; SILNEY, KAREN; SIOK, DYLAN; SLAVIN, JAREK; TARULIS, SEAVER; TOROK, JACKSON; TRANSIER, DANIEL; TUCEK, AMY; TUDISCO, KATHRYN; VACA, CINDY; VAN CLEAVE, VIANNE; VAN METER, LUKE; WARD, KENDYLL J; WARREN, BETH; WILKINSON, PEGGY; ZOBEL, SUZANNE; ZUROMSKI, KATHERINE.

PAYROLL: 25,000.01 TO 50,000.00 - AUGUSTINE, SHELLEY; BEHLAND, JORI; GALAUNER, JACOB; GREGORY, KATELYN; HARMON, RHIANNON; HELLAND, JONATHON; HERNANDEZ, ERICK; JACKSON, JAMIE; JOHNSON, GEORGE; KLEEFISCH, GLENN; RASMUSSEN, AMBER; REDMON, STEVEN; SHEPHERD, CORY; STEFFENS, GEORGE; WEISS, JENNETTE.

PAYROLL: 50,000.01 TO 75,000.00 - BALOG, KIRSTEN; BEHRENS, BRETT; BOROWSKI, KYLE; BROWN, DAVID; CREADEUR, ROBERT; DEBORD, DIXIE; DECKER, NICOLE; DYON, JUDY; ENK, SEAN; FISHER, RYAN; HASTINGS, GINA; HENNE, DURKIN; HERNANDEZ, ADAM; HORNER, RYAN; IWANSKI-GOIST, SHARYL; MERTES, NICHOLAS; NELSON, TYLER; OLSEM, PAMELA; OPP, JOSHUA; SCODRO, PETER; SENG, MATTHEW; SIMMONS, AMY; SMITH, DOUGLAS; SOELKE, THOMAS; SWANSON, LUKE; TOPPER, ELISA; WEBER, ROBERT; WEINERT, ANDREA.

PAYROLL: 75,000.01 TO 100,000.00 BAUER, JONATHAN; DAVIS, KYLE; ENGBERG, JASON; GERLACH, SARA; GOLDSMITH, RYAN; HART, ROBBIE; HOULE, ANTHONY; JENSEN, JAMES; JOHNSON, JEFFREY; MEYER, DENNIS; MOTT, STACEY; NELSON, MATTHEW; PICKERING, LISA; REMUS, SHAY; REMUS, SHAY; SLEEZER, JOHN; SOEBBING, ROMAN; WRIGHT, RACHEL.

PAYROLL: 100,000.01 TO 125,000.00 CARLYLE, MITCHELL; EVANS, TIMOTHY; HUNTER, JOHN; JEKA, CHRIS; JELENIEWSKI, ANDREW; KETCHMARK, MATTHEW; KOLOWSKI, TIMOTHY; KUEHLEM, CHRISTOPHER; MCMAHON, PATRICK; MIKOLASEK, RAYMOND; PFIZENMAIER, BEHR; RATOS, PETER; SLEEZER, SCOTT; STROUP, SAMUEL; WILLRETT, ERIN.

PAYROLL: 125,000.01 AND OVER - BARKSDALE-NOBLE, KRYSTI; DHUSE, ERIC; FREDRICKSON, ROB; HART, RICHARD; OLSON, BART; TOTAL 7,239,231.

VENDOR DISBURSEMENTS OVER 2,500.00: ADVANCED AUTOMATION & CONTROLS 8,980; ADVANCED ROOFING 5,136; ALL SERVICE CONTRACTING 2,933; ALL STAR SPORTS INSTRUCTION 21,686; ALL UNION FENCE CO 3,042; ALTORFER INDUSTRIES 32,816; AMALGAMATED BANK 951,738; AMPERAGE ELECTRICAL SUPPLY 51,539; ANIRI LLC 4,482; ANTHONY PLACE YORKVILLE 8,283; AQUAFIX 5,460; ARENDS HOGAN WALKER 3,271; ARNESON OIL 52,782; AT&T 10,168; ATLAS BOBCAT 8,312; AURORA AREA CONVENTION & VISITORS BUREAU 68,031; AURORA SIGN CO 25,619; AUTOMOTIVE SPECIALTIES 5,278; B&F CONSTRUCTION 51,870; DAVID E MILLER 2,500; BAKER & TAYLOR 55,371; BAUM PROPERTY MGMT 3,355; BRIAN BETZWISER 38,945; BLAIN'S FARM & FLEET 5,154; BLUE CROSS BLUE SHIELD 1,728,096; BOB RIDINGS INC 67,958; BOOMBAH LLC 14,402; BP&T CO 2,750; BRAHMS CONTRUCTION 15,500; BRISTOL KENDALL FIRE DEPARTMENT 181,925; BSN/PASSON'S/GSC/CONLIN SPORTS 23,298; BUILDERS ASPHALT 5,436; CALATLANTIC GROUP 7,516; UNITED COMMUNICATION SYSTEMS 80,603; CAMBRIA SALES CO 9,035; CAPERS LLC 5,000; CDW GOVERNMENT 6,456; CENGAGE LEARNING 2,677; CENTRAL LIMESTONE CO 4,218; CINTAS CORP 5,649; CIVIC PLUS 8,226; COMMERCIAL TIRE SERVICE 3,708; COMMONWEALTH EDISON 100,472; COMPASS MINERALS 158,686; BAXTER & WOODMAN 36,796; CONSTELLATION ENERGY 47,916; CORE & MAIN LP 166,133; COX LANDSCAPING 11,458; D CONSTRUCTION 568,381; DEARBORN LIFE INSURANCE 17,575; DEMCO 2,875; KAYLA DJIDIC 4,919; DLK, LLC 159,500; DLL FINANCIAL SERVICES 18,383; DOORS BY RUSS 3,258; DORNER PRODUCTS 10,563; DRH CAMBRIDGE HOMES 82,027; DRS SKINNERS AMUSEMENTS 39,233; DYNEGY ENERGY 266,085; ECO CLEAN MAINTENANCE 33,613; EJ EQUIPMENT 4,707; ENCAP 7,050; ENCODE PLUS 20,125; ENGER-VAVRA, INC 18,740; ENGINEERING ENTERPRISES 735,926; ERIC K HILL 3,650; EUCLID BEVERAGE 20,848; FIRST NATIONAL BANK OF OMAHA 2,341,045; FIRST NONPROFIT UNEMPLOYMENT 16,550; FIRST PLACE RENTAL 4,596; RAQUEL HERRERA 13,047; FLEETPRIDE 2,622; FLEX BENEFIT SERVICE 234,779; FOUNDATION CAPITAL RESOURCES 10,000; FOWLER ENTERPRISES 5,000; FOX VALLEY TROPHY 7,992; FROST ELECTRIC 6,950; J & D INGENUITIES, LLC 4,289; GARDINER KOCH & WEISBERG 78,317; GENEVA CONSTRUCTION 21,205; GLATFELTER 178,374; GOVERNMENT IT CONSORTIUM 48,141; HARI DEVELOPMENT 4,141; HARRIS COMPUTER 24,365; HAWKINS INC 10,930; HI FI EVENTS 14,700; HOUSEAL LAVIGNE & ASSOC 49,461; STATE OF ILLINOIS TREASURER 314,890; ILLINI AUTOLIFT & EQUIPMENT 7,643; ILLINOIS DEPARTMENT OF AGRICULTURE 3,840; ILLINOIS EPA 178,556; ILLINOIS STATE POLICE 8,164; ILLINOIS RAILWAY 5,035; STATE POLICE SERVICES FUND 11,639; ILLINOIS TRUCK MAINTENANCE 46,017; ILLINOIS PUBLIC RISK FUND 177,582; IMPACT NETWORKING 8,310; IMPERIAL INVESTMENTS 128,554; INFOR PUBLIC SECTOR 3,441; INGEMUNSON LAW OFFICES 3,150; INLAND CONTINENTAL PROPERTY 211,861; INNOVATIVE UNDERGROUND 5,975; INTERDEV, LLC 116,532; ITRON 9,103; JOHN L. KING 3,500; JOJO COUTURE 3,550; JULIE, INC. 7,956; JX PETERBILT 201,110; KFO & ASSOCIATES 96,582; KCJ RESTORATION 80,000; KENCOM PUBLIC SAFETY DISPATCH 91,558; MICHAEL PAVLIK 7,800; KENDALL COUNTY HIGHWAY DEPT. 135,728; KENDALL COUNTY COURT SERVICES 4,000; KENDALL

COUNTY RECORDER'S OFFICE 4,338; KENDALL COUNTY SHERIFF'S OFFICE 2,513; KENDALL CROSSING, LLC 93,296; KENDALL COUNTY TREASURER 23,550; KENDALL HOSPITALITY 742,765; DOUBLE D BOOKING 3,175; LANER, MUCHIN, LTD 69,330; LAUTERBACH & AMEN 33,840; LAWSON PRODUCTS 4,054; LENNAR 90,702; LEXIPOL 11,967; LINCOLN FINANCIAL 12,517; LINDCO EQUIPMENT SALES 4,332; LITE CONSTRUCTION 234,599; LLOYD WARBER 9,390; CIAMACK LOGHMANI 13,000; MAD BOMBER FIREWORKS 23,700; ARCH CHEMICALS 4,275; MARS WRIGLEY CONFECTIONARY 4,430; MARTENSON TURF PRODUCTS 9,375; MC CUE BUILDERS 17,200; MCI WORLD COM 3,024; MEADE ELECTRIC 7,259; MEADOWBROOK BUILDERS 49,300; MENARDS 285,833; MERCHANT SERVICES 17,590; MESIROW INSURANCE 21,050; MIDWEST SALT 115,419; MIDWEST TAPE 7,045; MINER ELECTRONICS 13,096; MORROW BROTHERS FORD 45,410; MWM CONSULTING 10,200; NARVICK BROS LUMBER 20,085; NATIONAL WASH AUTHORITY 6,100; NATIONAL AUTO FLEET GROUP 35,792; NEDROW DECORATING 8,500; QUADIENT FINANCE 6,433; NICOR 34,872; NORTH EAST MULTI-REGIONAL TRAINING 6,670; NUTOYS LEISURE PRODUCTS 7,581; CYNTHIA O'LEARY 9,343; OMNITRAX 3,500; OSWEGO FIRE PROTECTION DISTRICT 6,212; OTTOSEN DINOLFO 5,013; OVERDRIVE 3,000; P.F. PETTIBONE 3,987; PAYMENTUS 38,825; PEPSI-COLA GENERAL BOTTLER 5,414; PERFORMANCE CONSTRUCTION 589,739; BEHR PFIZENMAIER 4,954; PORTER CORP 29,002; PRAIRIECAT 14,020; LAMBERT PRINT SOURCE 10,906; PROPIEDADES MAGANA, LLC 4,000; PULTE HOMES 71,200; R. SMITS & SONS 4,440; RJ O'NEIL, INC. 7,495; RAGING WAVES 158,788; REAL MANAGE 2,977; RON REINART 3,975; REINDERS, INC. 3,618; RICHARD MARKER & ASSOC 10,000; RIVERVIEW FORD 6,087; RUSSO HARDWARE 3,880; RYAN HOMES 201,703; EMERGENT SAFETY SUPPLY 2,712; AMERICAN SOCCER CO 3,410; SEBIS DIRECT 32,572; SERVICE PRINTING 24,899; SHI INTERNATIONAL 30,409; SHOWALTER ROOFING 9,780; SONOMAUNDERGROUND SERVICES 11,798; SOUND INCORPORATED 4,882; SWFVCTC 102,366; SPORTSFIELDS, INC. 19,771; STANDARD & ASSOCIATES 2,765; STANDARD EQUIPMENT 8,656; STEVE PIPER & SONS 5,091; STEVEN'S SILKSCREENING 3,677; STEWART SPREADING 5,550; SUBURBAN LABORATORIES 15,222; SUPERIOR ASPHALT 9,822; TEAM REIL 4,432; TEMPLE DISPLAY 11,687; THE BANK OF NEW YORK MELLON 2,906,704; THERMO SYSTEMS 16,167; THYSENKRUPP ELEVATOR 3,527; TKB ASSOCIATES 3,769; TODAY'S BUSINESS SOLUTIONS 3,852; TRAFFIC CONTROL CORP 5,388; TRAFFIC CONTROL & PROTECTION 9,492; TRICO MECHANICAL 16,896; TSYS MERCHANT SOLUTIONS 16,639; UMB BANK 467,843; US BANK 149,884; JOSEPH DEMARCO 6,850; VILLAGE OF OSWEGO 163,685; CHRISTINE M. VITOSH 6,088; WATCHGUARD VIDEO 5,170; WATER PRODUCTS 5,063; WATER SOLUTIONS UNLIMITED 23,403; WALLY WERDERICH 3,600; WEX BANK 84,527; CRAIG COX 3,200; HERB WIEGEL 2,861; MILTON EDWARD WILCOX 5,500; WILKINSON EXCAVATING 8,838; WILLMAN & GROESCH 2,851; WINDING CREEK NURSERY 5,049; YORKVILLE BRISTOL SANITARY DISTRICT 3,281,900; YORKVILLE SCHOOL DISTRICT #115 200,996; MARLYS J. YOUNG 4,501; EXPENSE DISBURSEMENTS UNDER 2,500.00 354,053; TOTAL 22,480,185.



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Human Resources	<input type="checkbox"/>
Community Development	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Administration Committee #3

Tracking Number

ADM 2020-62

### Agenda Item Summary Memo

**Title:** City Liability Insurance and Workman's Comp Insurance Renewal

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** \_\_\_\_\_  
\_\_\_\_\_

#### Council Action Previously Taken:

Date of Action: ADM 10-21-20      Action Taken: Moved forward to City Council agenda.

Item Number: ADM 2020-62

**Type of Vote Required:** Majority

**Council Action Requested:** Approval  
\_\_\_\_\_

**Submitted by:** Rob Fredrickson Finance  
Name Department

#### Agenda Item Notes:

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# Memorandum

To: Administration Committee  
From: Rob Fredrickson, Finance Director  
Date: October 15, 2020  
Subject: City Liability and Worker's Compensation Renewals

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## **Summary**

Approval of 2021 property/casualty and worker's compensation insurance policy renewals.

## **Background**

The City's property/casualty and worker's compensation insurance policies expire at the end of December. Each year Council reviews proposals from the City's insurance broker, Mike Alesia of Alliant Insurance Services, and approves a one-year contract with an insurance carrier(s). After conducting an extensive bid for insurance proposals last year, a full marketing exercise was not done this year, per the recommendation of the City's broker; based on the fact that the City's current provider (Glatfelter) has consistently provided favorable terms, coverage, conditions and premiums. Moreover, Alliant and staff agreed to begin the renewal process early, so that there would be adequate time to market the City's account, should the incumbent carrier's proposal be deemed unsatisfactory.

The 2021 renewal quote from Glatfelter for property/casualty insurance and the Illinois Public Risk Fund (IPRF) for worker's compensation coverage has been attached for your review and consideration. As shown on the Premium Summary and Comparison chart (page 10 on the attached Alliant Insurance Proposal), staff is pleased to report that the City's combined property/casualty and worker's comp premiums will only be increasing by 2.5%, from \$385,020 to \$394,514. This is a very competitive proposal, and even more remarkable considering all the volatility going on in the municipal insurance market right now, due to COVID-19 and increased incidents of civil unrest.

Glatfelter's premium's for property/casualty insurance are proposed to increase from \$179,499 to \$191,389 (6.6%), due to the City's claim history. Worker's compensation premiums will decrease by 1.3%, from \$186,251 to \$184,125, due to declining premium rates resulting from the City's minimal claim history. Alliant's brokerage fee remains at \$19,000, as this fee has not changed since the firm first began working with the City in 2009. As mentioned above, total insurance premiums are increasing by 2.5%, which is significantly less than the FY 21 budgeted amount of 10.0%.

In addition, staff is proposing to increase the Alliant proposal by \$1,000, from \$394,514 to \$395,514, in order to align the time frame of the City's liquor policy (currently runs from July to June) with the rest of the liability insurance program. This adjustment in coverage period will make it easier for staff to acquire liquor licenses from the State for the various City events held throughout the summer.

The deadlines to renew the property/casualty and worker's compensation policies are December 31, 2020 and January 1, 2021, respectively. Mr. Alesia will be present (via Zoom) at the October 27<sup>th</sup> City Council meeting to address any potential questions or concerns.

**Recommendation**

Staff recommends approval of the brokerage agreement with Aliant-Mesirow Insurances Services; the property/casualty policies with National Union of Pittsburgh PA (AIG) - (Glatfelter); and the worker's compensation policy with the Illinois Public Risk Fund.



# United City of Yorkville

2020 – 2021

## Property and Liability Insurance Proposal

Presented on October 15, 2020 by:

Michael Alesia  
First Vice President

Elizabeth Strahan  
Account Executive

Alliant Insurance Services, Inc.  
353 N. Clark St.  
Chicago, IL 60654  
O 312.595.6200  
F 312.595.7163

CA License No. 0C36861

[www.alliant.com](http://www.alliant.com)

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## Company Profile

With a history dating back to 1925, Alliant Insurance Services is one of the nation's leading distributors of diversified insurance products and services. Operating through a national network of offices, Alliant offers a comprehensive portfolio of services to clients, including:

- Risk Solutions
- Employee Benefits
  - Strategy
  - Employee Engagement
  - Procurement
  - Analytics
  - Wellness
  - Compliance
  - Benefits Administration
  - Global Workforce
- Industry Solutions
  - Construction
  - Energy and Marine
  - Healthcare
  - Law Firms
  - Public Entity
  - Real Estate
  - Tribal Nations
  - And many other industries
- Co-Brokered Solutions
  - Automotive Specialty
  - Energy Alliance Program
  - Hospital All Risk Property Program
  - Law Firms
  - Parking/Valet
  - Public Entity Property Insurance Program
  - Restaurants/Lodging
  - Tribal Nations
  - Waste Haulers/Recycling
- Business Services
  - Risk Control Consulting
  - Human Resources Consulting
  - Property Valuation

The knowledge that Alliant has gained in its more than eight decades of working with many of the top insurance companies in the world allows us to provide our clients with the guidance and high-quality performance they deserve. Our solution-focused commitment to meeting the unique needs of our clients assures the delivery of the most innovative insurance products, services, and thinking in the industry.

Alliant ranks among the 15 largest insurance brokerage firms in the United States.

## Alliant Advantage

	Alliant	Competition
1. Satisfying the insurance needs of business for nearly 90 years	✓	
2. Privately owned and operated.	✓	
3. A full-service insurance agency for all your business, life and health, and personal insurance.	✓	
4. Representing over 40 insurance companies to provide the best and most affordable coverage.	✓	
5. State-licensed support staff.	✓	
6. Dedicated Certificate of Insurance personnel.	✓	
7. Risk management services to help identify hazards and present options.	✓	
8. Workers' compensation insurance claims management at no additional charge.	✓	

## Your Service Team

**Michael J. Mackey**

Executive Vice President

[Michael.Mackey@alliant.com](mailto:Michael.Mackey@alliant.com)

Phone: 312 595 7900

Fax: 312 595 7163

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**Michael Alesia**

First Vice President

[Michael.Alesia@alliant.com](mailto:Michael.Alesia@alliant.com)

Phone: 312 595 7161

Fax: 312.595.7163

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**Elizabeth Strahan**

Account Executive

[Elizabeth.Strahan@alliant.com](mailto:Elizabeth.Strahan@alliant.com)

Phone: 312 595 7148

Fax: 312 595 7163

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**Bruce Slayter, ARM**

First Vice President, Unit Manager

[Bruce.Slayter@alliant.com](mailto:Bruce.Slayter@alliant.com)

Phone: 312 595 6295

Fax: 312 595 6506

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**Larry Rosen**

Claims Advocate-Lead

[Larry.Rosen@alliant.com](mailto:Larry.Rosen@alliant.com)

Phone: 312 595 8111

Fax: 312 595 6506

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**Jacqui Norstrom**

Senior Vice President

[Jacquelyn.Norstrom@alliant.com](mailto:Jacquelyn.Norstrom@alliant.com)

Phone: 312 595 6976

Fax: 312 595 4374

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## Executive Summary

The Public Entity Professionals of Mesirow Insurance Services, Inc. appreciates the opportunity to present the following renewal insurance proposal to the United City of Yorkville for the 12/31/20 – 21 policy term.

The Public Entity team has strived to work with the United City of Yorkville in controlling risk management costs through premium negotiation, loss control strategies and variable programs all designed to assist the City management in their overall goals to administer the business of municipal leadership and fiscal responsibility.

Over the past few renewal cycles we have done full marketing exercises, but did not do one this year. The City's incumbent carrier year after year has provided the most comprehensive and cost effective program. Knowing the market as well as we do, it was our expert opinion that would not change during this very turbulent municipal insurance market. Rather than market your account, we worked very closely with your incumbent carrier and they provided us a very reasonable expectation.

We discussed the expectation with City's management and agreed it was the best interest of the City to focus all efforts on the incumbent and get the renewal done as early as possible. If the City did not agree with the incumbents expectations; because we started so early, we would have had time to market your account.

Our plan proved correct in that your renewal pricing came in under our original estimate.

The proposed terms reflect the changing environment and attitude of the industry towards municipal risks.

### **Property**

The City's Blanket Real and Personal Property Limit is increasing from \$51,777,633 to \$53,676,954 or about 4%. Your deductible remains the same at \$1,000 deductible.

In review of your property schedule, we encourage the City to have a property appraisal completed by a municipal property appraisal specialist.

### **Equipment Breakdown**

Glatfelter's (GPP), Equipment Breakdown coverage is included in the Property Limit. The property deductible applies.

### **Crime**

GPP is offering is a \$500,000 Employee Dishonesty Limit with a \$1,000 deductible. Their program includes: Forgery & Alteration, Money & Securities and Computer Fraud limits.

## Executive Summary – Continued

### **General Liability**

GPP is offering a \$1,000,000 per occurrence / \$3,000,000 aggregate quotation with no deductible which is outlined in this proposal.

### **Auto Liability and Physical Damage**

The City's fleet exposure is decreasing from 97 to 89 units. Please review the auto schedule for accuracy and advise of any changes. The GPP program offers \$1,000,000 combined single limit with no liability deductible. The physical damage deductible on City's owned vehicles is \$500 for comprehensive and \$500 for collision.

### **Law Enforcement Liability**

GPP is offering a \$1,000,000 Each Wrongful Act Limit / \$3,000,000 Aggregate Limit with a \$2,500 deductible.

### **Public Officials Liability and Employment Practices Liability**

GPP quotation includes a \$1,000,000 Each Wrongful Act Limit / \$3,000,000 Aggregate Limit with a \$5,000 deductible. Additional coverage for these limits if afforded under the excess liability limits.

Coverage is placed on a Claims Made coverage form.

### **Cyber Liability and Privacy Crisis Management Expense**

Cyber Liability and Privacy Crisis Management Expense. A \$1,000,000 Cyber Liability Limit is included with no deductible. Also included is a \$50,000 for Privacy Crisis Management Expense with no deductible.

Cyber Liability protects you when claims are made against you for monetary damages arising out of an electronic security event.

Privacy Crisis Management reimburses for expenses you incur as a result of a privacy crisis management event first occurring during the policy period. This first party coverage is intended to provide professional expertise in the identification and mitigation of a privacy breach while satisfying all Federal and State statutory requirement.

### **Excess Liability**

As the Excess Liability coverage is a function of the primary layers rate and exposures, its rates follow form. The excess liability limit is \$10,000,000 with a \$10,000 deductible. The expiring policy had no deductible.

## **Workers Compensation**

We are providing a competitive renewal quotation from the Illinois Public Risk Fund (IPRF). The City's payrolls are increasing from \$7,566,066 to \$7,640,564 or about 1%.

The City's premium is decreasing from \$186,521 to \$184,125 or 1.3%.

The reason for the premium is the result of rate decreases within the following class codes:

- Waterworks Operations from 3.425 to 3.300
- Police Officers from 2.225 to 2.218
- Clerical from .322 to .308
- Building Operations from 3.249 to 2.960
- Recreation Center 1.249 to 1.104
- Municipal from 4.430 to 3.555

Please note that the IPRF is providing the City with a Safety Grant in the amount of \$20,937. Last year's Safety Grant was \$15,811. The grant must be used by 12/1/21. Please note that the IPRF's limits remain \$3,000,000.

## **Summary**

In summary the City's overall premium is increasing from \$385,020 to \$394,514 or 2.47%.

Please note that Mesirow Insurance Services, Inc. does not accept any commission on your policies reflected within this proposal.

## Loss Summary

Line of Coverage		12/31/14 - 15	12/31/15 - 16	12/31/16 - 17	12/31/17 - 18	12/31/18 - 19	12/31/19 - 20	TOTALS
<b>Property</b>	Paid	\$ 7,049	\$ 2,761	\$ -	\$ 9,759	\$ -	\$ 10,193	\$ 29,762
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Auto Physical Damage</b>	Paid	\$ 9,536	\$ 8,894	\$ 10,441	\$ 21,469	\$ 2,845	\$ 10,471	\$ 63,656
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Crime</b>	Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>General Liability</b>	Paid	\$ -	\$ 14,793	\$ 148,330	\$ 16,502	\$ 766	\$ 14	\$ 180,405
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Auto Liability</b>	Paid	\$ 1,176	\$ 2,711	\$ 229,877	\$ 9,097	\$ -	\$ 2,817	\$ 245,678
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Law Enforcement Liability</b>	Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Public Officials Liability/ Employment Practices</b>	Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Package Totals</b>		\$ 17,761	\$ 29,159	\$ 388,648	\$ 56,827	\$ 3,611	\$ 23,495	\$ 519,501
<b>Premium</b>		\$ 152,632	\$ 156,222	\$ 159,643	\$ 163,413	\$ 171,965	\$ 179,499	\$ 983,374
<b>Loss Ratio</b>		12%	19%	243%	35%	2%	13%	53%
<b>Workers Compensation</b>	Paid	\$ 74,898	\$ 5,756	\$ 5,923	\$ 63,474	\$ 565	\$ 1,765	\$ 152,381
	Outstanding	\$ -	\$ -	\$ -	\$ 288	\$ -	\$ -	\$ 288
<b>WC Totals</b>		\$ 74,898	\$ 5,756	\$ 5,923	\$ 63,762	\$ 565	\$ 1,765	\$ 86,577
<b>Premium</b>		\$ 161,391	\$ 156,222	\$ 178,498	\$ 168,809	\$ 171,179	\$ 186,521	\$ 1,022,620
<b>Loss Ratio</b>		46.41%	3.68%	3.32%	37.77%	0.33%	0.95%	8.47%



## Premium Summary and Comparison

Coverage	Glatfelter Expiring 12/31/17 - 18	Glatfelter Renewal 12/31/18 - 19	Glatfelter Renewal 12/31/19 - 20	Glatfelter Renewal 12/31/20 - 21
Property	\$ 40,628	\$ 40,628	\$ 42,417	\$ 46,731
Equipment Breakdown	Included	Included	Included	Included
Inland Marine	\$ 3,412	\$ 3,479	\$ 3,362	\$ 3,657
General Liability	\$ 25,962	\$ 24,355	\$ 26,973	\$ 30,309
Liquor Liability	\$ -	\$ -	\$ -	\$ -
Auto Liability	\$ 42,514	\$ 49,826	\$ 50,177	\$ 49,238
Auto Physical Damage	Included	Included	Included	Included
Law Enforcement Liability	Included	Included	Included	Included
Public Officials Liability	\$ 16,185	\$ 17,677	\$ 17,811	\$ 19,856
Employment Practices Liability	Included	Included	Included	Included
Crime	\$ 894	\$ 894	\$ 865	\$ 865
Umbrella	\$ 33,818	\$ 36,516	\$ 37,894	\$ 40,733
Excess	Included	Included	Included	Included
	\$ 163,413	\$ 173,375	\$ 179,499	\$ 191,389
Workers Compensation	\$ 163,892	\$ 166,193	\$ 181,088	\$ 178,762
IPRF Administration Fee (3%)	\$ 4,917	\$ 4,986	\$ 5,433	\$ 5,363
	\$ 168,809	\$ 171,179	\$ 186,521	\$ 184,125
Mesirow Insurance Brokerage Fee	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
<b>GRAND TOTAL</b>	<b>\$ 351,222</b>	<b>\$ 363,554</b>	<b>\$ 385,020</b>	<b>\$ 394,514</b>
<b>Percent Change</b>		<b>3.51%</b>	<b>5.90%</b>	<b>2.47%</b>

## Named Insured / Additional Named Insureds

### Named Insured:

United City of Yorkville

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### NAMED INSURED DISCLOSURE

- The first named insured is granted certain rights and responsibilities that do not apply to other policy named insureds and is designated to act on behalf of all insureds for making policy changes, receiving correspondence, distributing claim proceeds, and making premium payments.
- **Are ALL entities listed as named insureds?** Coverage is **not** automatically afforded to all entities unless specifically named. Confirm with your producer and service team that all entities to be protected are on the correct policy. Not all entities may be listed on all policies based on coverage line.
- Additional named insured is (1) A person or organization, other than the first named insured, identified as an insured in the policy declarations or an addendum to the policy declarations. (2) A person or organization added to a policy after the policy is written with the status of named insured. This entity would have the same rights and responsibilities as an entity named as an insured in the policy declarations (other than those rights and responsibilities reserved to the first named insured).
- Applies to Professional Liability, Pollution Liability, Directors & Officers Liability, Employment Practices Liability, Fiduciary Liability policies (this list not all inclusive). Check your Policy language for applicability. These policies provide protection to the Named Insured for claims made against it alleging a covered wrongful act. Coverage is not afforded to any other entities (unless specifically added by endorsement or if qualified as a "Subsidiary" pursuant to the policy wording) affiliated by common individual insured ownership or to which indemnification is otherwise contractually owed. If coverage is desired for affiliated entities or for contractual indemnities owed, please contact your Alliant Service Team with a full list of entities for which coverage is requested. With each request, include complete financials and ownership information for submission to the carrier. It should be noted, that the underwriter's acceptance of any proposed amendments to the policy, including expansion of the scope of "Insureds" under the policy could result in a potential diminution of the applicable limits of liability and/or an additional premium charge.

# Statement of Values

## YORKVILLE

**Note:** All coverages and exclusions are not included on this page. Please refer to policy for all applicable terms and conditions. Additional limits and/or changes may be available after review and acceptance by insurer

Loc. No.	Description	Address	Year Built	Construction	Sq. Ft.	Sprinklered	Stories	Replacement Cost Building	Contents	Total by Location
1.1	City Hall/Police Dept	800 Game Farm Road	2000	Joisted Masonry	18,988	No	1	\$ 4,913,238	\$ 640,854	\$ 5,554,092
1.2	Generator	800 Game Farm Road	2004	Steel				\$ 63,189		\$ 63,189
2.1	Beecher Community Center	908 Game Farm Road	1982	Joisted Masonry	9423	No	1	\$ 2,053,777	\$ 304,312	\$ 2,358,089
2.2	Beecher Storage Shed	908 Game Farm Road	2004	Frame	50	No	1	\$ 6,885	\$ 8,472	\$ 15,357
2.3	Beecher Concession Stand	908 Game Farm Road	2004	Frame	250	No	1	\$ 79,882	\$ 19,549	\$ 99,431
3.1	Public Library	902 Game Farm Road	1983	Joisted Masonry & Steel Framed	40000	Yes	2	\$ 7,982,936	\$ 2,910,233	\$ 10,893,169
4.1	Beecher Comm. Park Backstop 24' (5)	901 Game Farm Road	2005	Frame				\$ 23,459	\$ -	\$ 23,459
4.2	Beecher Comm. Park Sign	901 Game Farm Road	1995	Frame				\$ 1,563	\$ -	\$ 1,563
4.3	Beecher Comm. Park Fencing	901 Game Farm Road	1993	Steel				\$ 12,251	\$ -	\$ 12,251
4.4	Beecher Comm. Park Backstop (2)	901 Game Farm Road	2019	Steel				\$ 16,640	\$ -	\$ 16,640
5.1	Cannonball Park Basketball (3)	2087 Northland Lane	2006	Steel				\$ 6,842	\$ -	\$ 6,842
5.2	Cannonball Park Gazebo	2087 Northland Lane	2006	Non-Combustible				\$ 16,507	\$ -	\$ 16,507
5.3	Cannonball Park Light	2087 Northland Lane	2006	Steel				\$ 2,606	\$ -	\$ 2,606
5.4	Cannonball Park Monument	2087 Northland Lane	2006	Cement				\$ 26,066	\$ -	\$ 26,066
5.5	Cannonball Park Sign	2087 Northland Lane	2006	Frame				\$ 1,563	\$ -	\$ 1,563
5.6	Cannonball Park Trash Cans (2)	2087 Northland Lane	2006	Steel				\$ 1,303	\$ -	\$ 1,303
5.7	Cannonball Park Baseball Backstop	2087 Northland Lane	2014	Steel				\$ 19,767	\$ -	\$ 19,767
6.1	Cobb Park Playground Sign	109 Colonial Parkway	2008	Frame				\$ 1,231	\$ -	\$ 1,231
7.1	Fox Hill Unit 1 Park Fencing - Ball Field	1711 John Street	2000	Steel				\$ 5,212	\$ -	\$ 5,212
7.2	Fox Hill Unit 6 Park Basketball Hoops	1711 John Street	2000	Steel				\$ 4,561	\$ -	\$ 4,561

*Note: All coverages and exclusions are not included on this page. Please refer to policy for all applicable terms and conditions. Additional limits and/or changes may be available after review and acceptance by insurer*

Loc. No.	Description	Address	Year Built	Construction	Sq. Ft.	Sprinklered	Stories	Replacement Cost Building	Contents	Total by Location
8.1	Fox Hill Unit 6 Park Garbage Receptacles	1474 Sycamore Road	2000	Steel				\$ 1,955	\$ -	\$ 1,955
8.2	Fox Hill Unit 6 Park Lights	1474 Sycamore Road	2000	Steel				\$ 13,032	\$ -	\$ 13,032
8.3	Fox Hill Unit 6 Park Soccer Goals	1474 Sycamore Road	2000	Steel				\$ 6,517	\$ -	\$ 6,517
9.1	Gilbert Park Light	Adrian & Washington	2006	Steel				\$ 2,606	\$ -	\$ 2,606
9.2	Gilbert Park Sign	Adrian & Washington	2006	Frame				\$ 1,563	\$ -	\$ 1,563
9.3	Gilbert Park Trash Cans	Adrian & Washington	2006	Steel				\$ 651	\$ -	\$ 651
10.1	Hiding Spot Park Light	307 Park Street	2008	Steel				\$ 2,606	\$ -	\$ 2,606
10.2	Hiding Spot Park Sign	307 Park Street	2008	Steel				\$ 1,563	\$ -	\$ 1,563
11.1	Kiwanis Park Basketball	1809 Country Hills Drive	2004	Steel				\$ 2,281	\$ -	\$ 2,281
11.2	Kiwanis Park Fence	1809 Country Hills Drive	2004	Steel				\$ 1,955	\$ -	\$ 1,955
11.3	Kiwanis Park Lights (2)	1809 Country Hills Drive	2004	Steel				\$ 5,212	\$ -	\$ 5,212
11.4	Kiwanis Park Signs (2)	1809 Country Hills Drive	2004	Frame				\$ 3,128	\$ -	\$ 3,128
12.1	Park Maintenance Building	131 E. Hydraulic Avenue	1970	Masonry	2152	No	1	\$ 174,309	\$ 143,260	\$ 317,569
12.2	Downtown Double Sided Kiosk	131 E Hydraulic Avenue	2018	Aluminum				\$ 5,770		\$ 5,770
12.3	Downtown Parking Pole Sign	131 E Hydraulic Avenue	2018	Aluminum				\$ 990		\$ 990
13.1	Park & Rec Office	201 W. Hydraulic Avenue	1985	Joisted Masonry	2000	No	1	\$ 512,831	\$ 95,406	\$ 608,237
13.2	Parks Storage Shed	201 W. Hydraulic Avenue	2007	Frame	50	No	1	\$ 6,885	\$ 4,952	\$ 11,837
14.1	Raintree - Park A Vlg Paver Well	524 Parkside Lane	1985	Steel				\$ 4,482	\$ -	\$ 4,482
14.2	Raintree - Park B - PVC Tennis Fence/Backstop	524 Parkside Lane	2011	Steel				\$ 49,493	\$ -	\$ 49,493
14.3	Raintree - Park B - lights at tennis courts	524 Parkside Lane	2011					\$ 68,078	\$ -	\$ 68,078
14.4	Raintree - Park B - baseball field	524 Parkside Lane	2011					\$ 27,893	\$ -	\$ 27,893

*Note: All coverages and exclusions are not included on this page. Please refer to policy for all applicable terms and conditions. Additional limits and/or changes may be available after review and acceptance by insurer*

Loc. No.	Description	Address	Year Built	Construction	Sq. Ft.	Sprinklered	Stories	Replacement Cost Building	Contents	Total by Location
14.5	Raintree - Park B - parking lot	524 Parkside Lane	2012	paver bricks				\$ 20,218	\$ -	\$ 20,218
15.1	Price Park Basketball Hoop	525 Burning Bush Drive	1999	Steel				\$ 2,281	\$ -	\$ 2,281
15.2	Price Park Light	525 Burning Bush Drive	1999	Steel				\$ 2,606	\$ -	\$ 2,606
15.3	Price Park Sign	525 Burning Bush Drive	1999	Frame				\$ 1,563	\$ -	\$ 1,563
16.1	Purcell Park Light	325 Fairhaven Drive	1997	Steel				\$ 2,606	\$ -	\$ 2,606
16.2	Purcell Park Sign	325 Fairhaven Drive	1997	Frame				\$ 1,563	\$ -	\$ 1,563
17.1	Rice Park Funnelball	545 Poplar Drive	2004	Steel				\$ 1,563	\$ -	\$ 1,563
17.2	Rice Park Sign	545 Poplar Drive	2004	Steel				\$ 2,606	\$ -	\$ 2,606
17.3	Rice Park Traffic Lamps (2)	545 Poplar Drive	2004	Steel				\$ 5,212	\$ -	\$ 5,212
18.1	River Front Park Building Rec Office	301 Hydraulic	2003	Frame	1224	No	1	\$ 212,874	\$ 52,131	\$ 265,005
19.1	River Front Park Lights (24)	201 E. Hydraulic Street	1999	Steel				\$ 53,173	\$ -	\$ 53,173
19.2	River Front Park Pavilion	201 E. Hydraulic Street	1999	Frame	500	No	1	\$ 84,858	\$ -	\$ 84,858
19.3	River Front Park Block Planters	201 E. Hydraulic Street	1999	Concrete				\$ 15,638	\$ -	\$ 15,638
19.4	River Front Park Concrete Planters	201 E. Hydraulic Street	1999	Concrete				\$ 2,345	\$ -	\$ 2,345
19.5	River Front Park Fencing	201 E. Hydraulic Street	1999	Steel				\$ 45,615	\$ -	\$ 45,615
19.6	River Front Park Flag Poles	201 E. Hydraulic Street	1999	Steel				\$ 13,685	\$ -	\$ 13,685
19.7	River Front Park Garbage Cans (10)	201 E. Hydraulic Street	1999	Steel				\$ 6,517	\$ -	\$ 6,517
20.1	Rotary Park Back Stop	2775 Grande Trail	2004	Steel				\$ 19,549	\$ -	\$ 19,549
20.2	Rotary Park Sign	2775 Grande Trail	2004	Frame				\$ 1,563	\$ -	\$ 1,563
20.3	Rotary Park Cable Ride	2775 Grande Trail	2004	Steel				\$ 15,638	\$ -	\$ 15,638
20.4	Rotary Park Lights (8)	2775 Grande Trail	2004	Steel				\$ 20,853	\$ -	\$ 20,853

*Note: All coverages and exclusions are not included on this page. Please refer to policy for all applicable terms and conditions. Additional limits and/or changes may be available after review and acceptance by insurer*

Loc. No.	Description	Address	Year Built	Construction	Sq. Ft.	Sprinklered	Stories	Replacement Cost Building	Contents	Total by Location
21.1	Sleezer Park Light	837 Homestead Drive	2002	Steel				\$ 2,606	\$ -	\$ 2,606
21.2	Sleezer Park Signs (2)	837 Homestead Drive	2002	Steel				\$ 3,257	\$ -	\$ 3,257
22.1	Stevens Bridge Park Backstop & Fencing	3651 Kennedy Road	2007	Steel				\$ 156,596	\$ -	\$ 156,596
22.2	Stevens Bridge Park Concession Stands	3651 Kennedy Road	2007	Joisted Masonry	500	No	1	\$ 152,372	\$ 7,560	\$ 159,932
22.3	Stevens Bridge Park Lights	3651 Kennedy Road	2007	Steel				\$ 547,853	\$ -	\$ 547,853
23.1	Sunflower Park Light	1785 Walsh Drive	2006	Steel				\$ 2,606	\$ -	\$ 2,606
23.2	Sunflower Park Planters (3)	1785 Walsh Drive	2006	Steel				\$ 1,955	\$ -	\$ 1,955
23.3	Sunflower Park Sign	1785 Walsh Drive	2006	Frame				\$ 1,563	\$ -	\$ 1,563
23.4	Sunflower Park Trash Can	1785 Walsh Drive	2006	Steel				\$ 783	\$ -	\$ 783
23.5	Park Tin Storage Shed	1785 Walsh Drive	1998	Non-Combustible	500	No	1	\$ 19,132	\$ -	\$ 19,132
24.1	Town Square Park Flag Pole	301 N. Bridget Street	1998	Steel				\$ 4,561	\$ -	\$ 4,561
24.2	Town Square Park Garbage Cans (5)	301 N. Bridget Street	1998	Steel				\$ 3,257	\$ -	\$ 3,257
24.3	Town Square Park Gazebo	301 N. Bridget Street	1990	Frame	100	No	1	\$ 29,194	\$ -	\$ 29,194
24.4	Town Square Park Lights	301 N. Bridget Street	1998	Steel				\$ 28,672	\$ -	\$ 28,672
24.5	Town Square Park Monument	301 N. Bridget Street	1960	Steel				\$ 45,615	\$ -	\$ 45,615
24.6	Town Square Park Sign	301 N. Bridget Street	1990	Frame				\$ 1,563	\$ -	\$ 1,563
24.7	Town Square Park Sign/Announce Board	301 N. Bridget Street	1998	Frame				\$ 1,043	\$ -	\$ 1,043
24.8	Downtown Wayding Pole Sign	301 S Bridge Street	2018	Aluminum				\$ 1,375	\$ -	\$ 1,375
25.1	Van Emmon Park Backstop 24' - Metal	374 E. Van Emmon Road	2003	Steel				\$ 4,561	\$ -	\$ 4,561
25.2	Van Emmon Park Fencing	374 E. Van Emmon Road	1999	Steel				\$ 2,411	\$ -	\$ 2,411
25.3	Van Emmon Park Sign	374 E. Van Emmon Road	1999	Steel				\$ 1,563	\$ -	\$ 1,563

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Loc. No.	Description	Address	Year Built	Construction	Sq. Ft.	Sprinklered	Stories	Replacement Cost Building	Contents	Total by Location
26.1	Booster Prv Station Raintree	1908 Raintree Road	2005	Non-Combustible	250	No	1	\$ 492,738		\$ 492,738
27.1	Central Booster Pump	101 E. Beaver Street	1986	Non-Combustible	250	No	1	\$ 482,213		\$ 482,213
28.1	Countryside Lift Station	1975 N. Bridge Street	2007	Non-Combustible	250	No	1	\$ 1,994,016		\$ 1,994,016
29.1	Public Works Lift Station	101 Bruell Street	2005	Non-Combustible	150	No	1	\$ 705,073		\$ 705,073
30.1	Public Works Lift Station	276 Windham Circle	2002	Non-Combustible	150	No	1	\$ 265,469		\$ 265,469
31.1	Public Works Lift Station	420 Fairhaven Lane	1994	Non-Combustible	150	No	1	\$ 131,363		\$ 131,363
32.1	North Booster Pump	1991 Cannonball Trail	2005	Non-Combustible	150	No	1	\$ 469,179		\$ 469,179
33.1	North Central Prv Station	Kennedy Rd	2007	Non-Combustible	150	No	1	\$ 241,107		\$ 241,107
34.1	Public Works North Tower	4600 N. Bridge Street	2004	Non-Combustible	150	No	1	\$ 1,791,100		\$ 1,791,100
35.1	Public Works Prv Station	2009 S. Bridge Street	2005	Non-Combustible	250	No	1	\$ 241,107		\$ 241,107
36.1	Raintree Village Tower	102 Schoolhouse/ 2224 Tremont	2005	Non-Combustible	250	No	1	\$ 2,085,246		\$ 2,085,246
37.1	Salt Storage Building	610 Tower Road	2019	Frame	1700	No	1	\$ 260,000		\$ 260,000
38.1	Treatment Facility Well 3 & 4	610 Tower Lane	2007	Non-Combustible	100	No	1	\$ 3,909,836	\$ -	\$ 3,909,836
38.2	Water Tower North Central	610 Tower Lane	1974	Steel				\$ 977,459		\$ 977,459
38.3	Well 4 Incl Equipment	610 Tower Lane	1974	Non-Combustible	100	No	1	\$ 850,841	\$ -	\$ 850,841
38.4	Public Works Garage	610 Tower Road	1980	Frame	500	No	1	\$ 71,796	\$ -	\$ 71,796
38.5	Public Works Office & Garage	610 Tower Road	1976	Non-Combustible	7086	No	1	\$ 618,213	\$ 65,268	\$ 683,481
39.1	Treatment Facility Well 7	2224 Tremont	2004	Non-Combustible	100	No	1	\$ 2,170,503	\$ -	\$ 2,170,503
40.1	Treatment Facility Well 8 & 9	3299 Lehman Crossing	2005	Non-Combustible	100	No	1	\$ 3,909,836	\$ -	\$ 3,909,836
40.2	Water Tower Northeast	3299 Lehman Crossing	2005	Steel				\$ 2,345,901		\$ 2,345,901
40.3	Well 8 Incl Equipment	3299 Lehman Crossing	2005	Non-Combustible	100	No	1	\$ 690,738	\$ -	\$ 690,738

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Loc. No.	Description	Address	Year Built	Construction	Sq. Ft.	Sprinklered	Stories	Replacement Cost Building	Contents	Total by Location
41.1	Water Tower South Central	Route 71 West of Wildwood	1987	Steel				\$ 2,032,073		\$ 2,032,073
42.1	Well 3 Incl Equipment	Alley Off Rte 47	1950	Non-Combustible	100	No	1	\$ -	\$ -	\$ -
43.1	Well 9	2921 Bristol Ridge Road	2005	Non-Combustible	100	No	1	\$ 619,058	\$ -	\$ 619,058
44.1	Green's Standard Filling Station Park (Autumn Creek) Truck, Roadster, Gas	2376 Autumn Creek Boulevard	2008	Steel				\$ 15,985	\$ -	\$ 15,985
44.2	Green's Standard Filling Station Park (Autumn Creek) Lights	2376 Autumn Creek Boulevard	2008	Steel				\$ 2,755	\$ -	\$ 2,755
44.3	Green's Standard Filling Station Park (Autumn Creek) Sign	2376 Autumn Creek Boulevard	2008	Frame				\$ 1,231	\$ -	\$ 1,231
45.1	Heartland Circle Junior Women's Club Park Basketball Court and Goals	1267 Taus Circle	2008	Steel				\$ 41,992	\$ -	\$ 41,992
45.2	Heartland Circle Junior Women's Club Park Backhoe Digger	1267 Taus Circle	2008	Steel				\$ 772	\$ -	\$ 772
45.3	Heartland Circle Junior Women's Club Park Lights	1267 Taus Circle	2008	Steel				\$ 1,563	\$ -	\$ 1,563
45.4	Heartland Circle Junior Women's Club Park Sign	1267 Taus Circle	2008	Steel				\$ 1,231	\$ -	\$ 1,231
45.5	Heartland Circle Junior Women's Club Park Skate Park Improvements	1267 Taus Circle	2008	Steel				\$ 15,455	\$ -	\$ 15,455
46.1	Bristol Station Park (Whispering Meadows) Entry Arch	2753 Alan Dale Lane	2007	Steel				\$ 9,774	\$ -	\$ 9,774
46.2	Bristol Station Park (Whispering Meadows) Lights	2753 Alan Dale Lane	2007	Steel				\$ 8,064	\$ -	\$ 8,064
46.3	Bristol Station Park (Whispering Meadows) Sign	2753 Alan Dale Lane	2007	Frame				\$ 1,231	\$ -	\$ 1,231
46.4	Bristol Station Park (Whispering Meadows) Baseball Field and Back Stop	2753 Alan Dale Lane	2007	Steel				\$ 48,483	\$ -	\$ 48,483
47.1	Riemenschneider Park (Prairie Meadows) Spray Area	600 Hayden Drive	2007	Steel				\$ 39,105	\$ -	\$ 39,105
47.2	Riemenschneider Park (Prairie Meadows) Supernova	600 Hayden Drive	2007	Steel				\$ 7,037	\$ -	\$ 7,037
47.3	Riemenschneider Park (Prairie Meadows) Lights	600 Hayden Drive	2008	Steel				\$ 5,004	\$ -	\$ 5,004
47.4	Riemenschneider Park (Prairie Meadows) Sign	600 Hayden Drive	2008	Steel				\$ 1,659	\$ -	\$ 1,659
47.5	Riemenschneider Park (Prairie Meadows) Baseball Field and Back Stop	600 Hayden Drive	2008	Steel				\$ 6,439	\$ -	\$ 6,439
47.6	Riemenschneider Park (Prairie Meadows) Electric Panel	600 Hayden Drive	2008	Steel				\$ 860	\$ -	\$ 860



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Loc. No.	Description	Address	Year Built	Construction	Sq. Ft.	Sprinklered	Stories	Replacement Cost Building	Contents	Total by Location
48.1	Public Works Garage (Frame Building)	185 Wolf Street	2008	Frame	10000	No	1	\$ 1,694,262	\$ -	\$ 1,694,262
49.1	Prestwick Lift Station	7675 Ashley Road	2006	Non-Combustible				\$ 270,400		\$ 270,400
50.1	Fox Hill Lift Station	1299 Carolyn Court	2005	Non-Combustible				\$ 162,240		\$ 162,240
51.1	Raintree Lift Station	1107 Prairie Crossing	2005	Non-Combustible				\$ 270,400		\$ 270,400
52.1	Offices for Public Works Administration	608 N. Bridge Street	1919	Frame	2463	No	2	\$ 173,056	\$ -	\$ 173,056
53.1	Eventual New City Hall	102 E. VanEmmon	1978	Steel and Non-Combustible	14000	Yes	1	\$ 1,589,952	\$ -	\$ 1,589,952
53.2	Downtown Single Sided Kiosk	102 E Van Emmon Street	2018	Aluminum				\$ 5,160		\$ 5,160
53.3	Downtown Parking Pole Sign	102 E Van Emmon Street	2018	Aluminum				\$ 990		\$ 990
54.1	Wheaton Woods	205 Wheaton Avenue	2009	Steel				\$ -	\$ -	\$ -
	Salt Storage Building	610 Tower Road	1981	Frame	1700	No	1	\$ -	\$ -	\$ -
55.1	Downtown Single Sided Kiosk	111 W Madison Street	2018	Aluminum				\$ 5,160		\$ 5,160
56.1	Downtown Double Sided Kiosk	105 W Van Emmon Street	2018	Aluminum				\$ 5,770		\$ 5,770
57.1	Downtown Wayding Pole Sign	109 E Hydraulic Avenue	2018	Aluminum				\$ 1,375		\$ 1,375
57.2	Downtown Parking Pole Sign	109 E Hydraulic Avenue	2018	Aluminum				\$ 990		\$ 990
58.1	Downtown Wayding Pole Sign	201 S Bridge Street	2018	Aluminum				\$ 1,375		\$ 1,375
59.1	Downtown Parking Pole Sign	111 W Madison Street	2018	Aluminum				\$ 990		\$ 990
60.1	Downtown Parking Pole Sign	227 Heustis Street	2018	Aluminum				\$ 990		\$ 990

Client Signature

Bart Olson

Client Name

Date

\$ 49,424,957	\$ 4,251,997	\$ 53,676,954
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## Line of Coverage

### Commercial Property Coverage

<b>INSURANCE COMPANY:</b>	National Union Fire Insurance Company of Pittsburgh, PA	
<b>A.M. BEST RATING:</b>	A+ XV	
<b>STANDARD &amp; POOR'S RATING:</b>	N/A	
<b>STATE COVERED STATUS:</b>	Admitted	
<b>POLICY/COVERAGE TERM:</b>	12/31/2020 to 12/31/2021	
<b>Total Insured Value:</b>	\$	53,726,147
<b>Property Limits:</b>		
Blanket Limit of Insurance	\$	53,726,147
Loss of Income	\$	1,000,000
Flood (Non-zone A & V)	\$	5,000,000 Occurrence
	\$	5,000,000 Aggregate
Earthquake	\$	5,000,000 Occurrence
	\$	5,000,000 Aggregate
Equipment Breakdown	Included	
Outdoor Property	\$	2,863,693
Valuable Papers & Records	\$	1,000,000
Software	\$	500,000
In Transit or Off Premises	\$	250,000
<b>Inland Marine</b>		
Blanket Tools & Equipment	\$	480,844
Blanket Emergency Services Equipment	Guaranteed Replacement Cost	
Rented/Borrowed Equipment Extension	\$	250,000
Watercraft Extension Limit	\$	25,000
<b>Deductible:</b>		
Building & Contents	\$	1,000
Flood	\$	25,000
Earthquake	\$	25,000
Inland Marine	\$	1,000

**\*Please note 609 N Bridge Street location is insured at Actual Cash Value (ACV) with 80% co-insurance. All other scheduled locations are insured at Replacement Cost.**

***\*Property Co-insurance:** Most property insurance policies contain a co-insurance clause. In exchange for a reduced rate, the insured agrees to carry at least the stated percentage of insurance to the total insurable value of the property. If, at the time of loss, the amount of insurance carried is less than this percentage, the loss payment will be reduced proportionately.*

**See Disclaimer Page for Important Notices and Acknowledgement**

## Line of Coverage

### Commercial General Liability Coverage

<b>INSURANCE COMPANY:</b>	National Union Fire Insurance Company of Pittsburgh, PA
<b>A.M. BEST RATING:</b>	A+ XV
<b>STANDARD &amp; POOR'S RATING:</b>	N/A
<b>STATE COVERED STATUS:</b>	Admitted
<b>POLICY/COVERAGE TERM:</b>	12/31/2020 to 12/31/2021
<b>Coverage Form:</b>	Occurrence
<b>Limits:</b>	
General Aggregate	\$ 3,000,000
Products & Completed Operations Aggregate	\$ 3,000,000
Personal & Advertising Injury Each Occurrence	\$ 1,000,000
Damage to Premises Rented to You	\$ 1,000,000
Medical Expense	\$ 10,000
<b>Employee Benefits Liability</b>	
Each Occurrence	\$ 1,000,000
Aggregate	\$ 3,000,000
<b>Sexual Abuse Limitation</b>	
Each Person	Silent
Total Limit	Silent

Named Insureds are covered for all operations. Additional Insureds are only covered with respect to their interest in your operations. See each individual policy for details.

**See Disclaimer Page for Important Notices and Acknowledgement**

## Line of Coverage

### Commercial Auto Coverage

**INSURANCE COMPANY:**

National Union Fire Insurance Company of  
Pittsburgh, PA

**A.M. BEST RATING:**

A+ XV

**STANDARD & POOR'S RATING:**

N/A

**STATE COVERED STATUS:**

Admitted

**POLICY/COVERAGE TERM:**

12/31/2020 to 12/31/2021

**Limits:**

Combined Bodily Injury & Property Damage

\$ 1,000,000

Uninsured/Underinsured Motorist

\$ 1,000,000

Medical Expense

\$ 10,000

Uninsured Motorists

\$ 1,000,000

Underinsured Motorists

\$ 1,000,000

**Deductible:**

Comprehensive

\$ 500

Collision

\$ 500

**Premium:**

Included

## Description of Covered Auto Designation Symbols

Symbol	Description
1	<b>Any Auto</b>
2	<b>Owned Autos Only</b> – only autos you own (and for liability coverage, any trailers you don't own while attached to power units you own), this includes those autos you acquire ownership of after the policy begins.
3	<b>Owned Private Passengers Autos Only</b> – Only the private passenger autos you own. This includes those private passenger autos you acquire ownership of after the policy begins.
4	<b>Owned Autos Other Than Private Passenger Autos Only</b> – Only these autos you own that are not of the private passenger types (and for Liability Coverage any trailers you don't own while attached to power units you own). This includes those autos not of the private passenger type you acquire ownership of after the policy begins.
5	<b>Owned Autos Subject to No-Fault</b> – Only those autos that is required to have No-Fault benefits in the state where they are licensed or principally garaged. This includes those autos you acquire ownership of after the policy begins provided they are required to have No-Fault benefits in the state where they are licensed or principally garaged.
6	<b>Owned Autos Subject to a Compulsory Uninsured Motorist Law</b> – Only those autos you own that because of the law in the state where they are licensed or principally garaged are required to have and cannot reject Uninsured Motorists Coverage. This includes those autos you acquire ownership of after the policy begins provided they are subject to the same state uninsured motorists requirements.
7	<b>Specifically Described Autos</b> – Only those autos described on the policy schedule of covered vehicles for which a premium charge is shown and for Liability Coverage for any trailer you don't own while attached to any power unit described in the schedule of covered vehicles.
8	<b>Hired Autos Only</b> – Only those autos you lease, hire, rent or borrow. This does not include any auto you lease, hire, rent or borrow from any of your employees or partners, or members of their households.
9	<b>Non-owned Autos Only</b> – Only those autos you do not own, lease, hire, rent or borrow that are used in connection with your business. This includes only autos owned by your employees or partners or members of their households, but only while used in your business or your personal affairs.
13	<b>Uninsured Motorist Coverage</b> – Applies to any auto you do not own and that is a covered auto under this policy for liability insurance and it is licensed or principally garaged in Illinois.
19	<b>Mobile Equipment Subject To Compulsory or Financial Responsibility or Other Motor Vehicle Insurance Law Only</b> – Only those "autos" that are land vehicles and that would qualify under the definition of "mobile equipment" under this policy if they were not subject to a compulsory or financial responsibility law or other motor vehicle insurance law where they are licensed or principally garaged.

**See Disclaimer Page for Important Notices and Acknowledgement**

## Vehicle Schedule

*Note: All coverages and exclusions are not included on this page. Please refer to policy for all applicable terms and conditions. Additional limits and/or changes may be available after review and acceptance by insurer.*

Number	Year	Make	Model	Vin	Plate	Vehicle #	Value	Department	# in book	Class Code
1	2007	Ford	Explorer	1FMEU73E47UB50282	M166523		\$ 19,537	C. DEV	2	7398
2	2007	Ford	Explorer	1FMEU73E27UB50281	M163944	Y31	\$ 19,537	STREETS	3	1499
3	2005	Ford	F250	1FTSX21575EC28484	M151639	Y30	\$ 22,060	STREETS	4	1499
4	2004	Ford	Pickup Truck	2FTRX18W04CA79086	M149022	Y29	\$ 18,836	WATER	5	1479
5	2001	Aluma Ltd	Trailer	IYGUS18281B001671			\$ 700	PW	6	69499
6	2003	Haulmark	Trailer	16HCB12153H112082			\$ 2,200	STREETS	20	68499
7	2006	Dodge	Grand Caravan	1D4GP24E66B731334	M160824		\$ 16,000	REC	22	7398
8	2007	Doolittle	Trailer	1DGRS20257M072481	M096029		\$ 2,995	PARKS	23	69499
9	2004	Ford	F150	2FTRF17224CA79916	M144398		\$ 11,000	PARKS	24	1499
10	2003	Ford	F150	2FTRF17273CA61524	M143521		\$ 12,597	PARKS	25	1499
11	2005	Ford	F350	1FDWF36Y95EC37003	M149885		\$ 28,000	PARKS	26	1499
12	2007	Ford	F350	1FDWF37Y57EA13941	M160502		\$ 30,940	PARKS	27	1499
13	2007	Ford	F350	1FDWF37Y37EA13940	M160425		\$ 31,072	PARKS	28	1499
14	2008	Ford	F350	1FTWF31528EA08412	M160639		\$ 22,795	PARKS	29	1499
15	2008	Ford	F350	1FTWF31568EA08414	M160638		\$ 22,795	PARKS	30	1499
16	2008	Ford	F350	1FTWF31548EA08413	M160637		\$ 22,795	PARKS	31	1499
17	2003	Ford	F350	1FDWF37S83ED42302	M201911		\$ 29,440	PARKS	32	1499
18	2003	Ford	F350	1FTSF31S13ED42301	M143039		\$ 22,530	PARKS	33	1499
19	2008	Ford	F350	1FTWF31528ED44867	M168864	Y19	\$ 21,635	PARKS	34	1499
20	2000	GMC	Safari Van	1GKDM19W8YB540252	M122652		\$ 5,000	WATER	36	7398
21	1999	Richland	Trailer	1JWU1823KK000107	M993010		\$ 5,000	PARKS	37	69499
22	2004	Tarco	Trailer	M2212XX8174M02			\$ 8,000	PARKS	38	69499
23	2002	United	Express Trailer	no title			\$ 2,000	PARKS	39	69499
24	1998	Cronkhite	Trailer - 2 axel 16x7	473271926W1101575	M091254		\$ 3,000	STREETS	40	69499
25	2006	F550	Aerial Lift Truck	1FSAF57P56EC54524	M161896	Y26	\$ 69,270	STREETS	41	1499
26	2008	Ford	F150	1FTRF14W98KD16085	M168863	Y5	\$ 17,225	WATER	43	1499
27	2007	Ford	F250	1FTNF215X7EA47544	M160752	Y24	\$ 30,000	WATER	45	1499
28	2007	Ford	F250	1FTNF21587EA47543	M160751	Y25	\$ 30,000	STREETS	46	1499
29	2003	Ford	F350	1FTSF31SX3EA32518	M139290	Y8	\$ 35,000	WATER	47	1499
30	2008	Ford	F350	1FDWF37Y28ED57177	M169033	Y14	\$ 37,300	SEWER	48	1499
31	2008	Ford	F350	1FDWF37Y08ED57176	M168872	Y4	\$ 23,000	STREETS	49	1499
32	2005	Freightliner	Truck - HC80	1FVAB6BV75DN04463	M151796	Y21	\$ 143,900	STREETS	50	21499
33	2003	Haulmark	Trailer - Enclosed (TH85 / 20WT3)	16HGB20243H105515	M992897		\$ 5,000	WATER	51	69499
34	2008	International	Dump Truck	1HTWDAAN48J648495	M170535	Y13	\$ 99,666	STREETS	53	1479
35	2006	International	Truck	1HTWDAAN46J218804	M156008	Y23	\$ 89,068	STREETS	54	21479
36	2007	International	Truck - 7400	1HTWDAAR37J429772	M161895	Y27	\$ 87,825	STREETS	55	21479
37	2007	International	Truck - 7400	1HTWDAAR17J429771	M161894	Y28	\$ 87,825	STREETS	56	21479
38	2008	International	Truck - 7400	1HTWHAAR78J648496	M170083	Y9	\$ 110,814	STREETS	57	21479
39	2004	Mac Lander	Trailer	4UVPF202X41005505	M095484		\$ 2,000	STREETS	58	69499
40	1998	Towmaster	Trailer - Single axel 12'	4KNNT1412WLI60456			\$ 2,000	STREETS	59	69499
41	1993	Doolittle	Trailer	1DGRS1227PMO19515			\$ 1,000	PARKS	60	69499
42	2008	Doolittle	Trailer	1DGRS20228M079941			\$ 3,274	PARKS	61	69499
43	2002	Ford	F350	1FDWF37S92ED27323	M141007	Y1	\$ 38,000	PARKS	62	1499
44	2004	Ford	F350	1FDWF37SX4ED64867	M150335		\$ 36,000	STREETS	63	1499
45	2004	International	Dump Truck	1HTWDAAR74J083169	M143323	Y10	\$ 72,000	STREETS	64	21479
46	2006	International	Dump Truck	1HTWHAAR36J218803	M156007	Y22	\$ 45,525	STREETS	66	21479
47	2005	Ford	F350	1FDWF37Y25EC37004	M149884	Y20	\$ 54,841	SEWER	68	1499
48	2013	Chevrolet	Impala	2G1WD5E34D1160402	MP9902	M14	\$ 27,725	POLICE	74	7911
49	2013	New Generation	Trailer	1N91U1419DN307336	M990060		\$ 1,855	PARKS	77	69499
50	2015	Ford	F350	1FDRF3G68FED09773	M204398		\$ 29,010	PARKS	78	69499
51	2015	Chevrolet	Impala	2G1WD5E36F1160842	MP12610	M6	\$ 22,191	POLICE	79	7911
52	2015	Chevrolet	Tahoe	1GNSK2EC3FR725184	MP12713	M16	\$ 34,080	POLICE	80	7911
53	2015	Chevrolet	Tahoe	1GNSK2EC0FR725210	MP12714	M18	\$ 34,080	POLICE	81	7911

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Number	Year	Make	Model	Vin	Plate	Vehicle #	Value	Department	# in book	Class Code
54	2014	Chevrolet	Caprice	6G3NS5U26EL975054	MP11083	M22	\$ 28,301	POLICE	82	7911
55	2014	Chevrolet	Caprice	6G3NS5U23EL973259	MP11082	M15	\$ 28,301	POLICE	83	7911
56	2015	Peterbilt	Vac Con	2NP3LJOX8FM266717	M200121	Y2	\$ 377,229	SEWER	84	21479
57	2015	Load Rite Tlr	PE0222072-15146	4ZEPE2224F1086728			\$ 6,324	WATER	86	69499
58	2016	Ford	Transit Van	1FTYE1ZM4GKA79591	M207782		\$ 19,778	PARKS	87	69499
59	2016	Chevrolet	Impala	2G1WA5E33G1160517	M208233	M3	\$ 20,193	POLICE	88	7911
60	2016	Chevrolet	Impala	2G1WA5E30G1161317	8637920	M8	\$ 20,193	POLICE	89	7911
61	2016	Peterbilt	348	2NP3LJOX9GM361854	M208199	Y11	\$ 170,000	STREETS	90	21479
62	2016	PJ	PJ Trailer MF CC182	4P5CC182G1241100	M991954		\$ 4,800	PARKS	91	69499
63	2016	Chevrolet	Impala	2G1WD5E33G1158872	MP13889	M17	\$ 22,102	POLICE	92	7911
64	2016	Chevrolet	Impala	2G1WD5E34G1157357	MP13890	M9	\$ 22,102	POLICE	93	7911
65	2016	Chevrolet	Impala	2G1WD5E36G1156162	MP13887	M5	\$ 22,102	POLICE	94	7911
66	2016	Chevrolet	Impala	2G1WD5E33G1158158	MP13888	M19	\$ 22,102	POLICE	95	7911
67	2016	Ford	F350	1FDRF3H68GED40778	M210871	Y3	\$ 28,689	STREETS	96	
68	2016	Ford	F350	1FDRF3H6XGED40779	M210857	Y6	\$ 28,689	STREETS	97	
69	2017	Ford	F150	1FTEW1CF8HFA76567	M211311	Y15	\$ 24,156	WATER	98	
70	2016	Chevrolet	Impala	2G1WD5E31G1149006	MP15246	M13	\$ 21,997	POLICE	99	
71	2016	Chevrolet	Impala	2G1WD5E30G1155301	MP15245	M10	\$ 21,997	POLICE	100	
72	2016	Chevrolet	Impala	2G1WD5E33G1156250	MP15247	M1	\$ 21,997	POLICE	101	
73	2017	Ford	Transit Van	1FTYE1YM9HKB18372	M212638		\$ 19,903	REC	102	
74	2016	Chevrolet	Impala	2G1WD5E33G1150206	MP16619	M21	\$ 22,517	POLICE	103	
75	2016	Chevrolet	Impala	2G1WD5E33G1154823	MP16618	M20	\$ 22,517	POLICE	104	
76	2016	Chevrolet	Impala	2G1WD5E30G1155315	MP16617	M11	\$ 22,517	POLICE	105	
77	2018	Ford	F150 4x4	1FTNF1EG5JKF37470	M217881		\$ 24,535	C. DEV	106	
78	2018	Ford	F150 2x4	1FTMF1CB0JKF30476	M217880		\$ 20,450	C. DEV	107	
79	2018	Ford	F150	1FTEX1CB2JKE60822	M218135	Y12	\$ 24,895	WATER	108	
80	2018	Chevrolet	Malibu	1G1ZB5ST1JF132097	M218935	M23	\$ 19,674	POLICE	109	
81	2019	Ford	Super Duty F-250	1FTBF2B61KED14170	M219175	Y16	\$ 36,275	STREETS	110	
82	2019	PJ Trailer	Trailer Utility UL 142	3CVUL1429K2585971	M993685		\$ 3,034	PARKS	111	
83	2002	Alpha	Trailer - Speed Monitor	597032			\$ 22,190	POL		
84			Trailer - Speed Monitor	597034			\$ 20,300	POL		
85	2019	Ford	F350	1FDRF3B63KEG51813			\$ 33,821	PARKS		
86	2019	Ford	F350	1FDRF3B65KEG51814			\$ 33,821	PARKS		
87	2019	Peterbilt	348 single axle dump w/plow	2NP3HJ8X5LM709097	M223507	Y18	\$ 205,000	STREETS		
88	2020	Ford	Explorer	1FM5K8AB2LGA97899	MP18335		\$ 45,410	POLICE	114	
89	2020	Ford	F350	1FTRF3B65LED09950	M224884	Y17	\$ 35,792	SEWER	115	
<b>TOTAL</b>							<b>\$ 3,173,641</b>			

## Line of Coverage

### Excess Liability Coverage

**INSURANCE COMPANY:**

National Union Fire Insurance Company of  
Pittsburgh, PA

**A.M. BEST RATING:**

A+ XV

**STANDARD & POOR'S RATING:**

N/A

**STATE COVERED STATUS:**

Admitted

**POLICY/COVERAGE TERM:**

12/31/2020 to 12/31/2021

**Limits:**

Each Occurrence

\$ 10,000,000

General Aggregate

\$ 10,000,000

**Defense Inside/Outside the Limit:**

Inside the Limit

**Underlying Coverages & Limits:**

General Liability

\$ 1,000,000

Public Officials Liability

\$ 1,000,000

Automobile Liability

\$ 1,000,000

**Self-Insured Retention:**

\$ 10,000

**Premium:**

Included

**See Disclaimer Page for Important Notices and Acknowledgement**



## Line of Coverage

### Law Enforcement Liability Coverage

<b>INSURANCE COMPANY:</b>	National Union Fire Insurance Company of Pittsburgh, PA
<b>A.M. BEST RATING:</b>	A+ XV
<b>STANDARD &amp; POOR'S RATING:</b>	N/A
<b>STATE COVERED STATUS:</b>	Admitted
<b>POLICY/COVERAGE TERM:</b>	12/31/2020 to 12/31/2021
<b>Law Enforcement Activity Liability</b>	
Each Occurrence	\$ 1,000,000
Annual Aggregate	\$ 3,000,000
<b>Deductible:</b>	\$ 25,000
<b>Law Enforcement Line of Duty Accidental Death</b>	\$ 50,000 Per Person

**See Disclaimer Page for Important Notices and Acknowledgement**

## Line of Coverage

### Workers' Compensation Coverage

**INSURANCE COMPANY:**  
**A.M. BEST RATING:**  
**STANDARD & POOR'S RATING:**  
**STATE COVERED STATUS:**  
**POLICY/COVERAGE TERM:**

Illinois Public Risk Fund  
 N/A  
 N/A  
 Non-Admitted  
 1/1/2021 to 1/1/2022

**Coverage:**

Workers Compensation  
 Employers Liability Limit:  
 Each Accident  
 Disease – Each Employee  
 Disease – Policy Limit

Statutory

\$ 3,000,000  
 \$ 3,000,000  
 \$ 3,000,000

State	Classification	Code	2020/2021 Payrolls	2021/2022 Payrolls	2020/2021 Rates	2021/2022 Rates	2020/2021 Premium	2021/2022 Premium
IL	Street Maintenance	5506	\$ 521,440	\$ 567,730	8.772	8.775	\$ 45,741	\$ 49,818
	Waterworks Operation	7520	\$ 398,123	\$ 377,910	3.425	3.300	\$ 13,636	\$ 12,471
	Sewage Disposal Plant Operations	7580	\$ 208,733	\$ 204,958	3.288	3.374	\$ 6,896	\$ 6,915
	Police Officers	7720	\$3,184,494	\$3,004,861	2.225	2.218	\$ 70,866	\$ 66,648
	Clerical	8810	\$1,868,280	\$2,032,939	0.137	0.117	\$ 2,560	\$ 2,379
	School Professional	8868	\$ 84,846	\$ 84,982	0.322	0.308	\$ 273	\$ 262
	Buildings Operations	9015	\$ 50,000	\$ 55,000	3.249	2.960	\$ 1,625	\$ 1,628
	Recreation Center	9063	\$ 335,654	\$ 331,933	1.249	1.104	\$ 4,192	\$ 3,665
	Parks: NOC	9102	\$ 561,237	\$ 611,171	3.513	3.576	\$ 19,716	\$ 21,855
	Municipal	9410	\$ 351,759	\$ 369,080	4.430	3.555	\$ 15,583	\$ 13,121
<b>Sub total</b>			<b>\$7,566,066</b>	<b>\$7,640,564</b>			<b>\$ 181,088</b>	<b>\$ 178,762</b>
Plus Administration Fee							\$ 5,433	\$ 5,363
<b>TOTAL Estimated Cost</b>							<b>\$ 186,521</b>	<b>\$ 184,125</b>
<b>Grant</b>							<b>\$ 15,811</b>	<b>\$ 20,937</b>

It is imperative that Alliant and/or the carrier be notified IMMEDIATELY when a policyholder hires employees and/or begins operations in any state not listed in PART 3. A on the INFORMATION PAGE of the policy. Failure to obtain a workers' compensation policy in some states may result in substantial fines levied on the policyholder dating back to the original date of hire. Coverage for other states under PART 3. C. (OTHER STATES INSURANCE) of the workers' compensation policy may not fulfill the coverage verification requirement imposed by some states.

**See Disclaimer Page for Important Notices and Acknowledgement**

## Line of Coverage

Public Officials Liability Coverage including Employment Practices Liability Coverage

<b>INSURANCE COMPANY:</b>	American Alternative Insurance Corporation
<b>A.M. BEST RATING:</b>	A+ XV
<b>STANDARD &amp; POOR'S RATING:</b>	N/A
<b>STATE COVERED STATUS:</b>	Admitted
<b>POLICY/COVERAGE TERM:</b>	12/31/2020 to 12/31/2021
<b>Public Officials Liability Coverage</b>	
Each Occurrence	\$ 1,000,000
Annual Aggregate	\$ 3,000,000
Retroactive Date	12/31/2009
<b>Employment Practices Liability Coverage</b>	
Each Occurrence	\$ 1,000,000
Annual Aggregate	\$ 3,000,000
Retroactive Date	12/31/2009
<b>Deductible:</b>	\$ 5,000
<b>Coverages Include but not limited to:</b>	<ul style="list-style-type: none"> <li>• Breach of Contract</li> <li>• Criminal, Dishonest, Fraudulent or Malicious Acts</li> <li>• Wage and Hour Claims</li> <li>• Known Wrongful Employment Practice Offenses</li> </ul>
<b>Premium:</b>	Included in Total Premium

It is imperative that Alliant and/or the carrier be notified IMMEDIATELY when a policyholder hires employees and/or begins operations in any state not listed in PART 3. A on the INFORMATION PAGE of the policy. Failure to obtain a workers' compensation policy in some states may result in substantial fines levied on the policyholder dating back to the original date of hire. Coverage for other states under PART 3. C. (OTHER STATES INSURANCE) of the workers' compensation policy may not fulfill the coverage verification requirement imposed by some states.

**See Disclaimer Page for Important Notices and Acknowledgement**

## Line of Coverage

### Cyber Liability Coverage

<b>INSURANCE COMPANY:</b>	American Alternative Insurance Corporation
<b>A.M. BEST RATING:</b>	A+ XV
<b>STANDARD &amp; POOR'S RATING:</b>	N/A
<b>STATE COVERED STATUS:</b>	Admitted
<b>POLICY/COVERAGE TERM:</b>	12/31/2020 to 12/31/2021
<b>COVERAGE</b>	
<b>Cyber Liability</b>	
Each Event Limit	\$ 1,000,000
Retroactive Date	12/31/2009
<b>Privacy Crisis Management Expense</b>	
Each Event Limit	\$ 50,000
Retroactive Date	12/31/2009
<b>Cyber Extortion Expense</b>	
Each Event Limit	\$ 20,000
<b>Privacy Crisis Management Expense &amp; Cyber Extortion Expense</b>	\$ 50,000 Aggregate
<b>Premium:</b>	Included

**See Disclaimer Page for Important Notices and Acknowledgement**

## Line of Coverage

### Crime Coverage

**INSURANCE COMPANY:**  
**A.M. BEST RATING:**  
**STANDARD & POOR'S RATING:**  
**STATE COVERED STATUS:**  
**POLICY/COVERAGE TERM:**

American Alternative Insurance Corporation  
 A+ XV  
 N/A  
 Admitted  
 12/31/2020 to 12/31/2021

#### Coverage Form:

Employee Theft  
 Forgery or Alteration  
 Computer Fraud and Funds Transfer Fraud  
 Money & Securities – Inside the Premises  
 Money & Securities – Outside the Premises  
 Robbery/Safe Burglary – Inside Premises  
 Fraudulent Impersonation  
 Money Orders

#### Limits:

\$ 500,000  
 \$ 250,000  
 \$ 250,000  
 \$ 250,000  
 \$ 250,000  
 \$ 100,000  
 \$ 250,000  
 \$ 250,000

#### Deductible:

\$ 1,000  
 \$ 1,000  
 \$ 1,000  
 \$ 1,000  
 \$ 1,000  
 \$ 1,000  
 \$ 1,000  
 \$ 1,000

**See Disclaimer Page for Important Notices and Acknowledgement**

## Disclosures

**This proposal of insurance is provided as a matter of convenience and information only. All information included in this proposal, including but not limited to personal and real property values, locations, operations, products, data, automobile schedules, financial data and loss experience, is based on facts and representations supplied to Alliant Insurance Services, Inc. by you. This proposal does not reflect any independent study or investigation by Alliant Insurance Services, Inc. or its agents and employees.**

**Please be advised that this proposal is also expressly conditioned on there being no material change in the risk between the date of this proposal and the inception date of the proposed policy (including the occurrence of any claim or notice of circumstances that may give rise to a claim under any policy which the policy being proposed is a renewal or replacement). In the event of such change of risk, the insurer may, at its sole discretion, modify, or withdraw this proposal, whether or not this offer has already been accepted.**

**This proposal is not confirmation of insurance and does not add to, extend, amend, change, or alter any coverage in any actual policy of insurance you may have. All existing policy terms, conditions, exclusions, and limitations apply. For specific information regarding your insurance coverage, please refer to the policy itself. Alliant Insurance Services, Inc. will not be liable for any claims arising from or related to information included in or omitted from this proposal of insurance.**

Alliant embraces a policy of transparency with respect to its compensation from insurance transactions. Details on our compensation policy, including the types of income that Alliant may earn on a placement, are available on our website at [www.alliant.com](http://www.alliant.com). For a copy of our policy or for any inquiries regarding compensation issues pertaining to your account you may also contact us at: Alliant Insurance Services, Inc., Attention: General Counsel, 701 B Street, 6th Floor, San Diego, CA 92101.

Analyzing insurers' over-all performance and financial strength is a task that requires specialized skills and in-depth technical understanding of all aspects of insurance company finances and operations. Insurance brokerages such as Alliant Insurance typically rely upon rating agencies for this type of market analysis. Both A.M. Best and Standard and Poor's have been industry leaders in this area for many decades, utilizing a combination of quantitative and qualitative analysis of the information available in formulating their ratings.

A.M. Best has an extensive database of nearly 6,000 Life/Health, Property Casualty and International companies. You can visit them at [www.ambest.com](http://www.ambest.com). For additional information regarding insurer financial strength ratings visit Standard and Poor's website at [www.standardandpoors.com](http://www.standardandpoors.com).

Our goal is to procure insurance for you with underwriters possessing the financial strength to perform. Alliant does not, however, guarantee the solvency of any underwriters with which insurance or reinsurance is placed and maintains no responsibility for any loss or damage arising from the financial failure or insolvency of any insurer. We encourage you to review the publicly available information collected to enable you to make an informed decision to accept or reject a particular underwriter. To learn more about companies doing business in your state, visit the Department of Insurance website for that state.

## NY Regulation 194

Alliant Insurance Services, Inc. is an insurance producer licensed by the State of New York. Insurance producers are authorized by their license to confer with insurance purchasers about the benefits, terms and conditions of insurance contracts; to offer advice concerning the substantive benefits of particular insurance contracts; to sell insurance; and to obtain insurance for purchasers. The role of the producer in any particular transaction typically involves one or more of these activities.

Compensation will be paid to the producer, based on the insurance contract the producer sells. Depending on the insurer(s) and insurance contract(s) the purchaser selects, compensation will be paid by the insurer(s) selling the insurance contract or by another third party. Such compensation may vary depending on a number of factors, including the insurance contract(s) and the insurer(s) the purchaser selects. In some cases, other factors such as the volume of business a producer provides to an insurer or the profitability of insurance contracts a producer provides to an insurer also may affect compensation.

The insurance purchaser may obtain information about compensation expected to be received by the producer based in whole or in part on the sale of insurance to the purchaser, and (if applicable) compensation expected to be received based in whole or in part on any alternative quotes presented to the purchaser by the producer, by requesting such information from the producer.

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## Other Disclosures / Disclaimers

### FATCA:

The Foreign Account Tax Compliance Act (FATCA) requires the notification of certain financial accounts to the United States Internal Revenue Service. Alliant does not provide tax advice so please contact your tax consultant for your obligation regarding FATCA.

### Claims Reporting:

Your policy will come with specific claim reporting requirements. Please make sure you understand these obligations. Contact your Alliant Service Team with any questions.

### Claims Made Policy:

This claims-made policy contains a requirement stating that this policy applies only to any claim first made against the Insured and reported to the insurer during the policy period or applicable extended reporting period. Claims must be submitted to the insurer during the policy period, or applicable extended reporting period, as required pursuant to the Claims/Loss Notification Clause within the policy in order for coverage to apply. Late reporting or failure to report pursuant to the policy's requirements could result in a disclaimer of coverage by the insurer.



## Other Disclosures / Disclaimers - Continued

### Claims Made Policy (D&O/EPL):

This claims-made policy contains a requirement stating that this policy applies only to any claim first made against the Insured and reported to the insurer during the policy period or applicable extended reporting period. Claims must be submitted to the insurer during the policy period, or applicable extended reporting period, as required pursuant to the Claims/Loss Notification Clause within the policy in order for coverage to apply. Late reporting or failure to report pursuant to the policy's requirements could result in a disclaimer of coverage by the insurer.

Any Employment Practices Liability (EPL) or Directors & Officers (D&O) with EPL coverage must give notice to the insurer of any charges / complaints brought by any state / federal agency (i.e. EEOC and similar proceedings) involving an employee. To preserve your rights under the policy, it is important that timely notice be given to the insurer, whether or not a right to sue letter has been issued.

### NRRA:

The Non-Admitted and Reinsurance Reform Act (NRRA) went into effect on July 21, 2011. Accordingly, surplus lines tax rates and regulations are subject to change which could result in an increase or decrease of the total surplus lines taxes and/or fees owed on this placement. If a change is required, we will promptly notify you. Any additional taxes and/or fees must be promptly remitted to Alliant Insurance Services, Inc.

### Changes and Developments

It is important that we be advised of any changes in your operations, which may have a bearing on the validity and/or adequacy of your insurance. The types of changes that concern us include, but are not limited to, those listed below:

- Changes in any operations such as expansion to another states, new products, or new applications of existing products.
- Travel to any state not previously disclosed.
- Mergers and/or acquisition of new companies and any change in business ownership, including percentages.
- Any newly assumed contractual liability, granting of indemnities or hold harmless agreements.
- Any changes in existing premises including vacancy, whether temporary or permanent, alterations, demolition, etc. Also, any new premises either purchased, constructed or occupied
- Circumstances which may require an increased liability insurance limit.
- Any changes in fire or theft protection such as the installation of or disconnection of sprinkler systems, burglar alarms, etc. This includes any alterations to the system.
- Immediate notification of any changes to a scheduled of equipment, property, vehicles, electronic data processing, etc.
- Property of yours that is in transit, unless previously discussed and/or currently insured.

## Other Disclosures / Disclaimers - Continued

### Certificates / Evidence of Insurance

A certificate is issued as a matter of information only and confers no rights upon the certificate holder. The certificate does not affirmatively or negatively amend, extend or alter the coverage afforded by a policy. Nor does it constitute a contract between the issuing insurer(s), authorized representative, producer or certificate holder.

You may have signed contracts, leases or other agreements requiring you to provide this evidence. In those agreements, you may assume obligations and/or liability for others (Indemnification, Hold Harmless) and some of the obligations that are not covered by insurance. We recommend that you and your legal counsel review these documents.

In addition to providing a certificate of insurance, you may be required to name your client or customer on your policy as an additional insured. This is only possible with permission of the insurance company, added by endorsement and, in some cases, an additional premium.

By naming the certificate holder as additional insured, there are consequences to your risks and insurance policy including:

- Your policy limits are now shared with other entities; their claims involvement may reduce or exhaust your aggregate limit.
- Your policy may provide higher limits than required by contract; your full limits can be exposed to the additional insured.
- There may be conflicts in defense when your insurer has to defend both you and the additional insured.

***See Request to Bind Coverage page for acknowledgment of all disclaimers and disclosures.***

## Flood Offering

Flooding is a serious threat to both personal and commercial clients. Flooding can happen anywhere, not just zone referred to as high-risk areas (Special Flood Hazard Area). Your Alliant team is ready to explain how it works and the associated costs.

### Basic Facts

Congress created the NFIP in 1968 in response to the rising cost of taxpayer-funded disaster relief for flood victims and the increasing amount of damage caused by floods. The NFIP makes federally backed flood insurance available in communities that agree to adopt and enforce floodplain management ordinances to reduce future flood damage. The NFIP is self-supporting for the average historical loss year. This means that unless there is a widespread disaster, operating expenses and flood insurance claims are financed through premiums collected.

Commercial buildings or residential dwellings owned by commercial entities are considered commercial property. All others are residential dwellings

The [FEMA Summary for Commercial Property](#) and [FEMA Standard Summary of Coverage](#) provides information on the following:

- Types of Flood Insurance Coverage
- What is a Flood- “a General and temporary condition of partial or complete inundation of two or more acres of normally dry land area”...
- Deductibles – various options to meet your financial needs
- What is Covered and What is Not
- The valuation of the Property – Actual Cash Value or Replacement Cost

### Additional Information

- Flood Zones-
  - <https://www.fema.gov/flood-zones>
- Excess Flood Insurance (contact your Producer for additional information)
  - Increased limits over the maximum flood limit provided by NFIP

### FEMA Glossary of Flood Terms

<https://www.fema.gov/national-flood-insurance-program/definitions>

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If you do NOT wish to purchase flood insurance your signature is required below:

Signature:

Date:

Name Printed / Typed:

Company Name:

## Optional Coverages

The following represents a list of insurance coverages that are not included in this proposal, but are optional and may be available with further underwriting information.

Note some of these coverages may be included with limitations or insured elsewhere. This is a partial listing as you may have additional risks not contemplated here or are unique to your organization.

- Fidelity Insurance
- Directors & Officers Liability
- Earthquake Insurance
- Employed Lawyers
- Employment Practices Liability
- Event Cancellation
- Fiduciary Liability
- Fireworks Liability
- Flood Insurance
- Foreign Insurance
- Garage Keepers Liability
- Kidnap & Ransom
- Media and Publishers Liability
- Medical Malpractice Liability
- Network Security / Privacy Liability and Internet Media Liability
- Pollution Liability
- Owned/Non-Owned Aircraft
- Owned Watercraft
- Special Events Liability
- Student Accident
- Volunteer Accidental Death & Dismemberment (AD&D)
- Workplace Violence

## Glossary of Insurance Terms

Below are a couple of links to assist you in understanding the insurance terms you may find within your insurance coverages:

<http://insurancecommunityuniversity.com/UniversityResources/InsuranceGlossaryFREE.aspx>

<http://www.ambest.com/resource/glossary.html>

<http://www.irmi.com/online/insurance-glossary/default.aspx>

## Binding Requirements Recap

Below is a recap by Line of Coverage. **ALL** coverage(s) require the following:

- A written request to bind coverage
- All Surplus Lines Taxes/Fees are Fully Earned (only applies to a non-admitted carrier)

Coverage Line and Description of Subjectivity(ies)	Effective Date
<b>Commercial Property</b> <ul style="list-style-type: none"> <li>• None</li> </ul>	12/31/2020
<b>Commercial General Liability</b> <ul style="list-style-type: none"> <li>• None</li> </ul>	12/31/2020
<b>Commercial Auto Liability</b> <ul style="list-style-type: none"> <li>• None</li> </ul>	12/31/2020
<b>Excess Liability</b> <ul style="list-style-type: none"> <li>• None</li> </ul>	12/31/2020
<b>Equipment Breakdown Liability</b> <ul style="list-style-type: none"> <li>• None</li> </ul>	12/31/2020
<b>Workers' Compensation Liability</b> <ul style="list-style-type: none"> <li>• None</li> </ul>	1/1/2021
<b>Public Officials Liability / Employment Practices Liability</b> <ul style="list-style-type: none"> <li>• None</li> </ul>	12/31/2020
<b>Cyber Liability</b> <ul style="list-style-type: none"> <li>• None</li> </ul>	12/31/2020
<b>Crime Liability</b> <ul style="list-style-type: none"> <li>• None</li> </ul>	12/31/2020

In order to complete the underwriting process, we require that you send us any additional information requested above. We are not required to bind coverage prior to our receipt and underwriting acceptance of the above information. However, if we do bind coverage prior to such acceptance, the terms and conditions as indicated above may be amended until such receipt and acceptance. Any agreement to bind coverage in connection with this proposal must be in writing from an authorized employee of the Insurer

## Request to Bind Coverage

### United City of Yorkville

We have reviewed the proposal and agree to the terms and conditions of the coverages presented. We are requesting coverage to be bound as outlined by coverage line below:

Coverage Line	Bind Coverage for:
Commercial Property	<input type="checkbox"/>
Commercial General Liability	<input type="checkbox"/>
Commercial Auto Liability	<input type="checkbox"/>
Excess Liability	<input type="checkbox"/>
Equipment Breakdown Liability	<input type="checkbox"/>
Workers' Compensation Liability	<input type="checkbox"/>
Public Officials Liability / Employment Practices Liability	<input type="checkbox"/>
Cyber Liability	<input type="checkbox"/>
Crime Liability	<input type="checkbox"/>

**Did you know that Alliant works with premium financing companies?  
Are you interested in financing your annual premium?**

Yes, please provide us with a financing quote.	No, we do not wish to finance our premium.
<input type="checkbox"/>	<input type="checkbox"/>

*This Authorization to Bind Coverage also acknowledges receipt and review of all disclaimers and disclosures, including exposures used to develop insurance terms, contained within this proposal.*

<b>Signature of Authorized Insured Representative</b>	<b>Date</b>
<b>Title</b>	
<b>Printed / Typed Name</b>	

**This proposal does not constitute a binder of insurance. Binding is subject to final carrier approval. *The actual terms and conditions of the policy will prevail.***



Reviewed By:	
Legal	<input checked="" type="checkbox"/>
Finance	<input checked="" type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input checked="" type="checkbox"/>
Purchasing	<input checked="" type="checkbox"/>
Police	<input checked="" type="checkbox"/>
Public Works	<input checked="" type="checkbox"/>
Parks and Recreation	<input checked="" type="checkbox"/>

Agenda Item Number

Mayor's Report #4

Tracking Number

CC 2020-81

### Agenda Item Summary Memo

**Title:** FY 21 Budget Update

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** \_\_\_\_\_  
\_\_\_\_\_

### Council Action Previously Taken:

Date of Action: N/A Action Taken: \_\_\_\_\_

Item Number: \_\_\_\_\_

**Type of Vote Required:** N/A

**Council Action Requested:** Discussion  
\_\_\_\_\_

**Submitted by:** Bart Olson Administration  
Name Department

### Agenda Item Notes:

Slideshow presentation was not complete at time of packet creation. It will be distributed via  
a supplemental packet prior to the City Council meeting.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Memorandum

To: Administration Committee  
From: Bart Olson, City Administrator  
Rob Fredrickson, Finance Director  
Date: October 22, 2020  
Subject: FY 21 Budget Updates – Pandemic and Recession

## **Summary**

A review of potential budget updates for the FY 21 budget, due to the COVID-19 pandemic and likely national recession.

## **Background**

The City Council last discussed the FY 21 budget memo at the October 13<sup>th</sup> City Council meeting. For ease of use, we have kept the structure and content of that memo and will add commenting paragraphs below each bulletpoint with any updates.

## **Important concepts (new text only where update is noted)**

1. What will be the size and length of the economic downturn? What will be the timing and shape of the recovery?
  - a. April 23, 2020 Update – Here's some article headlines and a chart on the economic situation:
    - i. "US Weekly jobless claims hit 4.4 million, bringing 5-week total to more than 26 million" – CNBC
    - ii. "Stocks fight for gains as small business relief overshadows job losses" – Fox Business
  - b. May 7, 2020 Update – Wednesday's unemployment filing report from the federal government showed another ~3.2m in unemployment claims and around 33 million claims during the pandemic. The April jobs report is expected to be released the morning of Friday, May 8<sup>th</sup>, and is expected to show the worst job losses in any one month in American history and an unemployment rate of ~15%. As a comparison, the worst unemployment rate during the Great Recession was around 10%, when 7.5 million jobs were lost over the course of a year and a half, and the worst unemployment rate estimate during the Great Depression was 25%.
  - c. June 10, 2020 Update – Originally the BLS reported that after declining by 20.7 million in April, non-farm payrolls increased by 2.5 million in May, causing unemployment to fall from 14.7% to 13.3%. Initially this report was viewed positively, as most economists had forecasted the national unemployment rate to rise to 19% by the end of May. However, the BLS later disclosed that the jobs report contained a misclassification error, that not only affected May, but April and March as well. Revised projections put April unemployment at 19.7%,



falling to around 16% in May. Moreover, the Federal Reserve continues to anticipate a slow economic recovery, predicting unemployment to be at 9.3% at the end of 2020, followed by a further decline to 6.5% by the end of 2021 (unemployment was 3.5% at the end of 2019).

- d. July 23, 2020 Update – After adding 2.7 million jobs in May, employers added a record 4.8 million jobs in June, as the national unemployment rate dipped to 11.1%. Closer to home, the state unemployment rate continues to track above the national rate at 14.6%; down from its peak of 17.2% in April.
  - e. August 20, 2020 Update – The unemployment rate continued to decline in July, finishing at 10.2%, as employers added 1.8 million jobs to their payrolls. Supplemental weekly unemployment benefits in the amount of \$600, funded by the Federal government's CARES program, expired at the end of July; as Congress continues to debate the possibility of a second stimulus program.
  - f. September 17, 2020 Update – Unemployment fell from 10.2% in July to 8.4% in August, which is the first time its been under 10% since March. Approximately \$1.4 million jobs were added in August, with widespread job gains reported in the retail, business services, leisure & hospitality, education and health service industries. Hiring was also bolstered by the federal government, with the Census Bureau adding 238,000 temporary workers. Nonetheless, many economists remain cautious when looking at the months ahead, stating that the U.S. economy may not return to pre-pandemic levels until late 2022.
2. Income tax filings have been delayed by the state from April to July. Late penalties are being waived, giving people less incentive to file on time. This will delay the observation of the economic downturn on state income tax payments, causing less accurate LGDF estimates.
- a. April 23, 2020 Update – LGDF estimates have not been created by the IML or IGFOA, but the Governor's Office of Management and Budget (GOMB) has released their own estimates for impacts to state income taxes. While these revenue estimates are not exactly correlated to the City's share of state income taxes, they are a good baseline. As of early April, the GOMB is anticipating a 6.9% decline in individual income taxes for their entire FY 20 budget estimates, which ends June 30, 2020, and another 8.8% decline in individual income taxes for the entire FY 21 budget estimate, which ends June 30, 2021. For those same time periods, they anticipate corporate income taxes to decrease 12% and 17% off their budget estimates. Our early staff estimate is that this could impact the City's FY 20 budget by \$130,000 and the FY 21 budget by \$120,000.
  - b. May 7, 2020 Update – IML released its LGDF estimates this week, anticipating a 15% decline over FY 20 actuals. Based on the GOMB estimate of around a 7% decrease from my April 23<sup>rd</sup> update above, this is a further loss of around \$160,000 in the general fund. A spreadsheet of City budget comparisons to the IML estimate is attached to this memo.
  - c. May 21, 2020 Update – May's allotment of income tax came in at \$191,781 – 50% less than the last May's allotment of \$381,988. However, this is a bit skewed, as last May's allotment was unusually high due to the timing of receipts by the State. Historically May income tax proceeds have been around \$260,000;

which would put the current years decrease at ~26%, which is slightly better than management's expectations for May of a 29% reduction. Assuming a similar decrease in proceeds for the June allotment, income taxes would finish FY 20 around \$1.836M (6.6% decrease from FY 19 amounts); which is ~\$70,000 less than management's assumption of \$1.905M based upon IML projections.

- d. June 10, 2020 Update – June's allotment of income tax came in at \$118,791, which is essentially even with last June's allotment of \$119,293. Income tax receipts will finish FY 20 at approximately \$1.87M, which is a 5% decrease in comparison to last year; but \$34,000 better than what was projected last month. The City had been estimating a per capita income tax revenue of \$85, based on GOMB estimates and early IML income tax narratives for FY 21, but these most recent figures have caused IML to issue a FY 21 per capita estimate of \$97. If \$97 per capita comes to fruition in FY 21, that would match the FY 20 actual figures (i.e. revenues are flat). Finally, it appears that the income tax payment extensions have had minimal impact on income tax revenues.
- e. July 23, 2020 Update – July's income tax proceeds totaled \$188,635, which is about 6% higher than the prior year's allotment of \$178,400. Thus far income tax proceeds have continued to defy earlier GOMB estimates, which were anticipating a ~7% decline for FY 21. As mentioned last month, the IML currently has income tax pegged at \$97 per capita. Assuming this prediction holds, the City's income tax would total around \$1.85M for FY 21, which would be similar to FY 20 totals, but approximately \$50,000 under FY 21 budget amounts.
- f. August 20, 2020 Update – August income tax proceeds, which totaled \$257,905, more than double in comparison to the amount received in the prior year (\$127,883 - August 2019); ostensibly due to the extension of the State tax filing deadline to July 15<sup>th</sup>. This year-over-year increase of ~\$130,000 helps offset the sharp decrease experienced in May, when income tax proceeds declined by ~\$190,000. The IML estimate remains at \$97 per capita for FY 21 – which would equate to an annualized amount of \$1.85M for the City. Assuming the IML estimate comes to fruition, FY 21 income taxes would be ~\$50,000 below the budgeted amount of \$1.897M; but \$100,000 better than our current projection for FY 21 of \$1.75M (this worse case figure assumes that the referendum this November authorizing a graduated State income tax rate fails and results in a further cuts to the LGDF, which would result in a year-over-year decrease of 6.5%).
- g. September 17, 2020 Update – September's allotment of income tax came in at \$146,132, which is 29% higher than last September's amount of \$113,183. Once again, this increase, at least in part, is presumably tied to the State's decision to defer the income tax deadline to July 15<sup>th</sup>. While income tax has started off FY 21 very strong, IML estimates are showing an expected long-term decline in this revenue stream.
- h. **October 22, 2020 Update** - October income tax proceeds totaled \$211,612, which was a 4.8% increase over the amount received in the prior year (\$201,938 – October 2019). The IML estimate, currently at \$98 per capita for FY 21 (which would equate to an annualized amount of \$1.86M for the City – which is roughly

\$40,000 under the budget amount of \$1.9M), is expected to be revised downward later this month. In addition, the fate of the graduated State income tax referendum will be determined by voters in less than two weeks, which may result in further cuts to the LGDF should it fail.

3. Sales tax submittals to the state by bars and restaurants is being deferred in timing and amount. Certain bars and restaurants may now pay only a portion of their obligation of state sales tax for February, March, and April consumer sales through August 2020.
  - a. May 7, 2020 Update – The March state sales tax report was released on May 7, 2020. This March report covers February consumer sales, which were generally pre-pandemic but this is the first period where bars and restaurants could defer their payment of sales taxes to the state. The February consumer sales were much higher than the City expected, even in a normal budget. The February 2020 consumer sales tax amounts were 9% higher than the February 2019 consumer sales tax amounts. We have not been able to verify this theory with business-level sales tax data, but it appears almost no businesses chose to defer their sales tax payments to the state.
  - b. June 10, 2020 Update - The April state sales tax report was released on June 4, 2020. This April report covered March consumer sales, which was the first month impacted by the pandemic, as the Governor’s shelter in place order went into effect on March 20<sup>th</sup>. Despite the temporary closure of all businesses deemed “non-essential” and the suspension of dining room service for restaurants, sales tax proceeds came in slightly higher than last year (\$255,881 for June 2020 vs. \$254,112 in June 2019). Sales tax is expected to finish at ~\$3.22M for FY 20, which is better than the approved budget and better than our own internal estimates. It appears that the option to defer payments has not impacted our sales tax figures.
  - c. July 9, 2020 Update - The May state sales tax report was released on July 9, 2020. This May report covered April consumer sales, which was the first full month impacted by the pandemic, as the Governor’s shelter in place order, which initially went into effect on March 20<sup>th</sup>, was extended through April 30<sup>th</sup>. Despite the continued closure of all businesses deemed “non-essential” and the suspension of dining room service for restaurants, sales tax proceeds came in only marginally lower (0.77%) than last year (\$257,366 for July 2020 vs. \$259,358 in July 2019). Based on sales tax trends over the last two months, management has revised its FY 21 sales tax projections to around \$3 million, which is about a 7% decline from the FY 20 actual amount of ~\$3.22M (unaudited). As stated last month, it appears that the option to defer payments has not had any material impact on our sales tax figures. Despite the resilience of municipal sales taxes, Non-Home Rule (NHR) taxes have not fared nearly as well. After declining year-over-year by 6% last month, July’s allotment for NHR sales taxes came in at 87% of last year’s amount. Ostensibly the reason for this decline is that most consumers are purchasing items that are exempt from NHR sales taxes (i.e. food, drug, medical appliances, etc.). Current FY 21 projections put NHR Sales at ~\$2.08M, which is

decline of approximately 14% in comparison to the FY 20 amount of \$2.41M (unaudited).

- d. August 6, 2020 Update – The June state sales tax report was released on August 6<sup>th</sup>. This June report covered May consumer sales, which was the second full month impacted by the pandemic, as the Governor’s orders were extended through the end of May and the state spent all of the month in phase 2 of the Restore Illinois plan. Despite the continued closure of all businesses deemed non-essential and the suspension of indoor dining service, sales tax proceeds came in flat (0.12% growth) compared to last year. As mentioned in the July 9<sup>th</sup> update above, we have revised our FY 21 regular sales tax estimate to \$3 million, and this June state sales tax report amount is slightly better than our model would expect (i.e. evidence supporting that FY 21 regular sales tax could be higher than \$3 million). However, non-home rule sales taxes are down 20% year over year, which indicates non-essential purchases are being delayed by consumers. Further, this phenomenon is being observed in municipalities across the region. We will be monitoring these figures going forward for further changes to the FY 21 non-home rule sales tax figures.
- e. September 17, 2020 Update - The July state sales tax report was released on September 3<sup>rd</sup>. This July report covered June consumer sales, which was first full month in which the entire State entered Phase 3 of the Restore Illinois Plan, which allowed bars and restaurants to resume operations for outdoor seating. Sales tax proceeds came in at \$315,479, which is a 11% increase over the September 2019 allotment and the single highest monthly allotment in the City’s history. Initially, staff believed that this increase was due to online retailers collecting local sales taxes earlier than the July 1<sup>st</sup> deadline, which would have shown up as an increase in sales taxes and a corresponding decrease in local use taxes. Happily, this initially theory has proven to be inaccurate, as September local use tax proceeds increased by 40% (more on this later on in the memo). A more likely explanation for our relatively good performance on sales taxes and our very good performance on use taxes is that more residents in the region are spending money at Yorkville stores (the majority of our sales taxes), Yorkville residents are spending more money online than ever before (a minority of our sales taxes) and Illinois residents are spending more money online than ever before (majority of use taxes). NHR Sales taxes also performed well, coming in at \$216,778, which is only a ~1% decline from the previous year; compared to a 13% year-over-year decline last month.
- f. October 8, 2020 Update - The August state sales tax report was released on October 6<sup>th</sup>. This August report covered July consumer sales, which was first full month that certain on-line retailers were required to collect both state and locally imposed Retailer’s Occupation Tax (ROT, aka sales taxes); for those retailers who either met a threshold of 200 transactions annually or receive \$100,000 in annual gross receipts. October municipal sales tax proceeds came in at \$299,313, which is a 5% increase over the prior year’s allotment. With the new sales tax sourcing rules now in effect, we should start to see local use tax proceeds begin to decline starting this month. However, this reduction should be more than offset by increases in municipal sales tax. As for non-home rule (NHR) sales tax, staff

would like to correct the amount of NHR sales tax reported last month (section e above). September NHR sales came in at \$245,462, which was a 11% increase over the prior year's amount of \$221,795. Similar to last month's increase in municipal sales tax, the increase in NHR sales was ostensibly due to more residents in the region spending money at Yorkville stores. For October, NHR sales tax proceeds totaled \$292,232 (gross), which is a 5% increase over last October's amount of \$218,207. Looking ahead into next year, sales tax sourcing laws will change again effective January 1<sup>st</sup>, as on-line retailers will be further required to collect non-home rule sale tax, which should result in a substantial increase (albeit undetermined) in NHR sales tax proceeds starting in April 2021.

4. One report that miles driven in the Chicagoland region after the stay-at-home order was issued is 67% less miles than normal. Since MFT is based on a per gallon flat rate, the relationship between miles driven and gas taxes received by the City should be linear, i.e. 67% less.
  - a. May 21, 2020 Update - MFT proceeds came in better than expected at \$33,790, a decrease of approximately 20% from the prior year. MFT finished FY 20 at \$466,091 (\$24.50 per capita), which is ~3.5% less than FY 19 amounts; but is in-line with IML's per capita projection of \$24.30 (\$462,235). MFT Transportation Renewal Fund (TRF) proceeds, which are funded by the recent increase in State motor fuel taxes, came in at \$235,852 (\$12.40 per capita) for FY 20. TRF proceeds finished higher than IML projected amounts (\$11.45 per capita) by over \$18,000.
  - b. June 4, 2020 Update – In late May the City received its first of six Rebuild Illinois allotments, which is a new program administered by IDOT and funded by State bond proceeds. This first distribution totaled \$208,937, with another distribution expected later on this fiscal year. Subsequent distributions are expected in FY 22 and FY 23, for a grand total of \$1,253,625. Due to the uncertainty surrounding the distribution of payments during the FY 21 budget process, a nominal amount of \$5,000 in revenue was included in the budget for the Rebuild Illinois program. Assuming the anticipated payment streams come to fruition, it will help to offset any potential MFT revenue declines; thus, allowing the City to maintain relatively stable funding for RTBR and other MFT related capital programs.
  - c. July 23, 2020 Update – MFT proceeds declined by ~25% in comparison to July of 2019, as presumably fewer people are traveling, for both work and leisure, due to the ongoing pandemic. July MFT was worse than expected, as the current IML target for FY 21 is \$20 per capita (~\$380,000 annualized), which is an 18% decrease from FY 20 totals. MFT TRF proceeds (which are tracked as a percentage of regular MFT amounts) came in at \$19,700 in July, which is equal to 75% of the regular MFT proceeds received.
  - d. August 20, 2020 Update – Once again MFT proceeds declined by 25% in comparison to last August (\$43,968), coming in at \$32,706. After a slight year-over-year increase of 2% in April, MFT proceeds have declined by an average of ~25% over the last four months; presumably as large segments of the workforce continue to work remotely. MFT TRF proceeds totaled \$23,536 in August, which is equal to 72% of the regular MFT allotment for the month.

- e. September 17, 2020 Update – MFT proceeds rebounded sharply in September, coming in at \$38,892, which is 11% higher than last September’s allotment of \$34,911; as ostensibly more people resume their daily travel routines. This is the first time MFT has posted a year-over-year gain since April, which represented February (pre-pandemic) motor fuel sales. MFT TRF proceeds totaled \$26,736 in September, which is equal to 69% of the regular MFT allotment for the month.
  - f. **October 22, 2020 Update** – After increasing by over 11% last month, motor fuel tax proceeds fell by ~12% in October, coming in at \$35,398 (v. \$40,152 in Oct 2019). MFT TRF proceeds totaled \$25,562 in October, which is equal to 72% of the regular MFT allotment for the month.
5. The City’s utility bills (water, sewer, sanitary district, garbage, and road infrastructure fee) were due on April 6<sup>th</sup> for usage that occurred in December and January. The City staff was monitoring payment counts and amounts received and can report that neither figure was outside of normal expectations. The “late” bills are due April 20<sup>th</sup>, and staff will monitor whether those figures are outside expectations. The next full utility bill cycle will cause bills to be due June 5<sup>th</sup>.
- a. April 23, 2020 Update – The April 20<sup>th</sup> late bill payment deadline was within normal expectations.
  - b. June 10, 2020 Update – The June 5<sup>th</sup> due date for the April utility bills was within normal expectations. Direct deposit amounts for City utility bills have remained steady at around \$250,000 per billing cycle.
  - c. August 6, 2020 Update – The August 5<sup>th</sup> due date for the June utility bills was within normal expectations. We do not have more late payments than normal, but we have a small group of accounts with higher balances than normal since shutoffs have not been conducted. We are working with these households proactively.
  - d. October 8, 2020 Update – Staff is preparing to conduct water shut offs, starting on October 21<sup>st</sup>, for accounts with an outstanding balance of \$500 or more. Staff continues to proactively work with these delinquent accounts, which total ~65, in order to avoid an interruption in service.
6. A number of the City’s capital funds are dependent upon impact fees. Fortunately, the City has been extremely conservative in new housing start estimates and does not depend on these revenues for ongoing operational expenditures. The Mayor and staff have been polling local and national home builders and all remain optimistic for the construction season.
- a. August 6, 2020 Update – New housing starts in 2020 stand at 118 as of today, which is a 17% increase over the 2019 year-to-date figure of 101. This year-over-year increase is driven primarily by the construction of new townhomes in the Raintree Village subdivision, as single family housing is only up 92 in 2020 compared to 91 in 2019. However, the City currently has an additional 59 new housing starts applied for that will be issued in the next few weeks, which will drive that year-over-year increase much higher.

- b. October 8, 2020 Update – New housing starts in 2020 stand at 224 as of today, which is an 88% increase over the 2019 year-to-date figure of 119; with the bulk of activity taking place in the Grande Reserve (64), Kendall Marketplace (35), Prestwick Ashley Point (19) and Raintree Village (84) subdivisions.
- 7. The State of Illinois is one of the least financially prepared states for a major recession or depression. The State has already begun sweeping different funds and delaying payments to non-health and non-medical organizations. Members of both political parties in Illinois in the past have discussed slashing state revenue sharing with municipalities. While no specific proposal is on the table at this time, one could easily imagine a scenario where municipal-related state funds are swept, and state revenue sharing is significantly reduced.
  - a. April 23, 2020 Update – The state has moved funds around within their own budget but has not yet signaled any impact to revenue streams shared with municipalities.
- 8. The City's cash position and cash flow, even in extreme circumstances and with no affirmative action by the City is ok through 2020. The City's cash position and cash flow, in extreme circumstances and with no affirmative action by the City will enter crisis territory in mid-2021 before being untenable by the end of 2021. The City's valley of cashflow will occur in December 2020 and December 2021, when most of the City's bond payments are made.

**Important Dates (all old text, no updates)**

- 9. When the curve is flattened
- 10. When different sectors of the economy are able to restart
  - a. May 7, 2020 Update – The Governor's stay at home order has been extended through the end of May, and his reopening plan illustrates months before a return to economic normalcy. There has been widespread push back from the business community on this plan, and it remains to be seen whether it will change as a result of data or pressure from the public.
  - b. June 10, 2020 Update – Beginning on June 1<sup>st</sup> the State entered phase three of the Governor's reopening plan. "Non-essential businesses" have been allowed to reopen (with certain safety restrictions) and restaurants have been allowed to expand their services beyond delivery, pick-up and drive-thru, to include open outdoor seating. Our region is currently on track to move to Phase 4 of the plan on June 26<sup>th</sup>, which will allow all outdoor recreation, indoor dining with capacity limits, and other expanded measures.
  - c. July 23, 2020 Update – On July 15<sup>th</sup> the Governor announced a new mitigation plan that modifies the existing "Restore Illinois" plan aimed at preventing another COVID-19 surge in Illinois. Initially the State was divided into four regions, that would each progress through five stages of reopening, each with fewer restrictions as COVID-19 cases subsided. Under the Governor's revised plan the State has been divided into 11 smaller regions, which will enable the state to act in a more

decisive, targeted way in addressing COVID-19 hotspots without reacting more broadly than circumstances require by imposing blanket restrictions across large geographic areas or moving entire regions back to an earlier phase. Kendall County has now been moved out of the Chicagoland region, and is in a region with the counties to our south and west – all the way to the Iowa border.

- d. August 6, 2020 – Kendall County’s positive test rate has been on the rise in the past few days and sat at 6.8% on July 31, with the Governor specifically calling out our region and multiple counties within our health region. The Governor’s planned action for regions and counties that are seeing poor testing data (i.e. days of above 8% positive tests) includes closure of indoor dining, non-essential businesses, and other similar actions.
11. Early May 2020 – when the sales tax monthly report for February consumer sales will be released, and when the sales tax reporting deferral will be seen
- a. May 7, 2020 Update – As noted above, there is no evidence of impact from sales tax reporting deferrals on the sales tax amounts received.
  - b. June 10, 2020 Update - The impact from sales tax reporting deferrals on the actual amount of sales taxes received remains negligible. Since the sales tax deferral went into effect last month, less than 1% of the average monthly totals have been deferred.
12. Mid May 2020 – when the MFT monthly report for March consumer sales will be released.
- a. May 21, 2020 Update – As noted in section 4(a) above, MFT proceeds came in better than expected at \$33,790, a decrease of approximately 20% from the prior year.
13. Early June 2020 – when the sales tax monthly report for March consumer sales will be released from the state, and the first with potentially lower sales and reporting deferrals.
- a. June 10, 2020 Update – As noted in section 3(b) above, sales tax will end FY 20 right around \$3.22M, which is \$70,000 higher than initially budgeted and a 5% increase in comparison with the previous fiscal year. June’s allotment for Non-Home Rule (NHR) sales taxes came in at 94% of last year’s amount. FY 20 totals for NHR Sales will be ~2.41M, which is 2% higher than FY 19 amounts.
14. Early July 2020 – when the sales tax monthly report for April consumer sales will be released from the state
- a. July 9, 2020 Update – As noted in section 3(c) above, sales tax proceeds, representing April consumer sales, only marginally declined from the previous July. July’s allotment for Non-Home Rule (NHR) sales taxes came in at 87% of last year’s amount, which seems to be indicative of consumer buying habits during the pandemic.
15. July 1, 2020 – when the first, partial online sales tax methodology change goes into effect statewide, resulting in modest (relative) sales tax revenue increases for municipalities



16. July 2020 – when income taxes are due to the state
  - a. July 9, 2020 Update – The full impact of the extended income tax deadline will not be known until September/October, due to the three-month lag between taxes being remitted and received from the state.
  - b. As noted above in Section 2(f), August income tax proceeds increased two-fold over the prior year, presumable due to the timing of payments related to the extension of the State income tax filing deadline.
  - c. As noted above, September income tax proceeds posted a year-over-year gain of 29%, once again presumable due to the timing of payments related to the extension of the State income tax filing deadline.
17. August 2020 – no action has been taken by Kendall County to implement this date yet, but the current discussion for property tax payment dates would push the first payment out to August 2020.
  - a. Despite the County not assessing a penalty until after August 15<sup>th</sup> (for those individuals approved for a COVID-19 waiver), City corporate property tax proceeds remain in line with 2019 amounts, totaling \$1.74 M through July.
18. September 2020 – when the first sales tax monthly report will be released that could possibly be the first sales tax monthly report with no deferrals.
  - a. Despite our initial concern, the deferral of sales tax had no material impact on the City's sales tax proceeds, as total deferrals were less than \$10,000 in the aggregate.
19. November 2020 – state referendum on progressive income tax
20. December 2020 – large bond payments are due, representing a valley of cashflow
21. January 1, 2021 – when the second, full online sales tax methodology change goes into effect statewide, resulting in potentially significant (relative) sales tax revenue increases for municipalities
22. February 2021 – when abatement ordinances on alternate revenue bonds are due to the County
23. December 2021 – large bond payments are due, representing a valley for cashflow

## **Revenues – Summary (all old text, no updates)**

The primary concerns of the ongoing situation are explained in greater detail below; but for the most part, can be summarized as follows:

- the State cutting or delaying various tax remittances
- the County delaying property tax distributions and the impact of a potential recession on the local real estate market
- delays and non-payments of various utility billing charges
- limited investment opportunities in a low interest rate environment
- the impact on the building and development community should a prolonged recession occur
- the duration of social distancing, as many revenue streams are dependent upon people freely engaging in various activities in a public setting

## **Revenues - Highest concern (new text only where update is noted)**

24. Municipal and NHR Sales Tax – account for approximately one-third of all General Fund revenues and can be highly volatile. Restaurants and bars generate ~14% of all municipal sales tax receipts. Could see potential losses from proposed FY 21 amounts of over \$750,000, based on current anecdotal sales information and the stay-at-home order being issued through the end of April.

- a. April 23, 2020 Update – While the stay at home order has not been extended past April 30<sup>th</sup>, recent comments by the Governor and Mayor of Chicago, as well as modeling for the COVID-19 case count, seems to indicate that widespread impacts to public gatherings will occur for several weeks, if not months. The staff has updated the FY 21 sales tax estimates, and now expects to see a decrease of more than \$1,000,000 in regular and non-home rule sales taxes.
- b. May 7, 2020 Update – The stay at home order has been extended through May, and the Governor’s reopening plan makes it seem that widespread retail and restaurant impacts will occur through the Summer. As noted above, the February consumer sales tax / March state receipts report was released on May 7, 2020 and the 2020 figures were 9% higher than the 2019 figures for the same month. At least in the run up to the pandemic, no sales tax downturn was observed.
- c. June 10, 2020 Update – The stay at home order has been lifted as of June 1<sup>st</sup>, as the State enters phase 3 of the reopening plan. As noted above, the March consumer sales tax / April state receipts report, which is the first month impacted by the Governor’s Shelter in Place order was released on June 4, 2020 and the 2020 figures were nominally higher than the 2019 figures for the same month. Thus far, sales tax has remained resilient, as staff speculates that the decrease in sales tax proceeds from “non-essential businesses” and restaurants has been offset by the increased demand brought on by the pandemic for food and other consumer goods.
- d. July 9, 2020 Update – On Friday, June 26<sup>th</sup> the State entered phase 4 of the reopening plan, which now allows “non-essential” business to open and restaurants to resume indoor dining, albeit with restrictions. As noted above, the April consumer sales tax / May state receipts report, which is the first full month

impacted by the Governor's Shelter in Place order, showed that the 2020 figures were nominally lower than the 2019 figures for the same month. Thus far, sales tax has remained resilient, as staff speculates that the decrease in sales tax proceeds from "non-essential businesses" and restaurants has been offset by the increased demand brought on by the pandemic for food and other consumer goods. Conversely, NHR sales are beginning to lag, presumably because the items consumers are buying are exempt.

- e. August 6, 2020 Update – As mentioned in the July 9<sup>th</sup> update and further above in this memo, the non-home rule sales tax for the June state report is down 20% year-over-year, giving further evidence to the observation of consumers spending more on essential goods than non-essential goods.
- f. September 17, 2020 Update – As mentioned above, sales taxes have remained resilient thus far in FY 21, either matching or exceeding prior year amounts.
- g. October 8, 2020 Update - As mentioned above, sales taxes have remained fairly resilient throughout the pandemic thus far, with an average increase of around 4% over the last six months. After increasing by 11% last month, NHR sales increased by 5% in October, which is a positive indicator that area residents are beginning to make more general merchandise purchases, in addition to food and other household goods.

#### **Revenues - High concern (all old text, no updates)**

- 25. Income Tax – could possibly decline by \$200,000 or more due to sharp increases in unemployment levels and lower corporate profits should a recession occur. The State is also likely to either cut or delay payments, due to their own budgetary issues.
  - a. May 7, 2020 Update – As mentioned earlier in the memo, the IML released their revenue estimates, expecting a 15% decrease in income tax revenues from FY 20 actuals. This is a loss of \$300k between FY 20 and FY 21. As of April 28<sup>th</sup>, the City was assuming a loss of only ~\$140k between FY 20 and FY 21, which means the income tax picture has become ~\$160k worse than we expected.
  - b. June 10, 2020 Update – As mentioned above, June's allotment of income tax came in at \$118,791, which is essentially even with last June's allotment of \$119,293. Income tax receipts will finish FY 20 at approximately \$1.87M, which is a 5% decrease in comparison to last year. IML has revised its FY 21 per capita estimate to \$97. If \$97 per capita comes to fruition, it would match the FY 20 actual figures (i.e. revenues are flat).
  - c. July 23, 2020 Update – As mentioned previously July's income tax proceeds totaled \$188,635, which is about 6% higher than the prior year's allotment of \$178,400. The IML currently has income tax pegged at \$97 per capita, which would put the City's total income tax around \$1.85M for FY 21.
  - d. August 20, 2020 Update – As referenced above, August's income tax proceeds totaled \$257,905, which is more than twice the amount of the prior year's allotment of \$127,883.

- e. September 17, 2020 Update – As mentioned above, September’s income tax proceeds were \$146,132, which is a 29% increase over last September’s amount of \$113,183.
- f. **October 22, 2020 Update** - As referenced above, October ’s income tax proceeds were \$211,612, which was a 4.8% increase over the prior year’s amount of \$201,938.

26. Local Use Tax – decline could be marginal, due to the prevalence of on-line sales.

However, the State is also likely to either cut or delay payments.

- a. May 7, 2020 Update – As mentioned earlier in the memo, the IML released their revenue estimates, which expect no change between FY 20 and FY 21. As of April 28<sup>th</sup>, the City was assuming a loss of ~\$87k in use taxes, which means the use tax picture has become \$87k better than we expected.
- b. May 21, 2020 Update – May’s allotment of local use tax came in 3% higher than last year’s allotment of \$45,940. Assuming June’s allotment remains flat with last year’s amount, local use tax would finish FY 20 at approximately \$658,000. This observance aligns with the IML’s estimate that use taxes are likely to not decrease in FY 21, based on the large transfer of retail sales to online purchases.
- c. June 10, 2020 Update – June’s allotment of local use tax came in 15% higher than the previous year, ostensibly due to the pandemic and corresponding shelter in place order from the Governor. Local use tax is expected to finish FY 20 at \$665,000, which is a 15% increase over FY 19 amounts.
- d. July 23, 2020 Update – Local use tax continues to remain robust, ostensibly due to the continued popularity of on-line shopping, especially during the pandemic. Local use proceeds are up 29% from July of last year, coming in at \$63,676 (the July 2019 amount was \$49,432). The IML currently predicts FY 21 local use at \$35.50 per capita, which would yield an annualized amount of ~\$675,000. Assuming this comes to fruition, FY 21 local use would increase by 1.5% over the prior year (FY 20).
- e. August 20, 2020 Update – Local use tax continues to remain strong, with August proceeds coming in at \$70,816, which is a 43% increase over the prior year (\$49,646 – August 2019).
- f. September 17, 2020 Update – As mentioned in the sales tax section above, local use tax continues to remain robust, posting another 40+% increase in September (\$71,494 v. \$50,740 in September 2019). Despite significant recent growth in this revenue stream, local use tax should begin to level off and decline starting next month, as October (July consumer sales) will be the first month in which on-line retailers will be required to collect local sales taxes, instead of use taxes.
- g. **October 22, 2020** - October represents the first month (July consumer sales) in which on-line retailers were required to collect sales taxes, instead of use taxes. Nonetheless, local use revenues posted strong year-over-year gains, coming in at \$72,294, which is a 39.3% increase over last October’s amount of \$51,886. Despite this sharp increase in the current month, it is expected that this revenue stream will begin to level off and decline, as proceeds in future months will be

classified as sales instead of local use taxes (thus negating one and other from a budgetary standpoint).

27. Motor Fuel Tax – may decline by over \$100,000 from decreased demand, as a result of high unemployment and more people working remotely. The State also likely to either cut or delay payments.
- a. May 7, 2020 Update – As mentioned earlier in the memo, the IML released their MFT and TRF estimates, expecting a loss of 15% in MFT and lowering their per capita projections for TRF slightly. In the FY 21 budget approval, the City assumed moderate growth in the MFT and had not updated those estimates as a result of the pandemic. As a result, the IML estimates for MFT and TRF are \$125,000 worse than we expected.
  - b. June 10, 2020 Update – As mentioned above, the IML has revised its FY 21 MFT and TRF projections this week. Per capita MFT was reduced by almost 20%, from \$24.85 to \$20; whereas TRF projections were reduced by 11%, from \$16.87 to \$15. This puts the City's share at \$380,000 (MFT) and \$285,000 (TRF), respectively – which combined is \$128,000 less than FY 21 budgeted amounts. Fortunately, this projected loss is more than offset by proceeds from the REBUILD Illinois program, mentioned above
  - c. July 23, 2020 Update – As mentioned earlier in the memo, MFT proceeds declined by ~25% and was worse than expected, as the current IML target for FY 21 is \$20 per capita (~\$380,000 annualized), which is an 18% decrease from FY 20 totals. MFT TRF proceeds came in at \$19,700 in July, which is equal to 75% of the regular MFT proceeds received.
  - d. August 20, 2020 Update – As referenced above, once again MFT proceeds declined by 25% in comparison to the prior year, which is consist with its performance over the last four months. MFT TRF proceeds totaled \$23,536 in August, which is equal to 72% of the regular MFT allotment for the month.
  - e. September 17, 2020 Update – As mentioned above, MFT proceeds rebounded in September, posting a year-over year gain of 11%. MFT TRF proceeds totaled \$26,736 in September, which is equal to 69% of the regular MFT allotment for the month.
  - f. **October 22, 2020 Update** - As referenced above, after an increase last month, MFT proceeds once again declined by ~12% in comparison to the prior year (\$35,398 in Oct 20 v. \$40,152 in Oct 19). MFT TRF proceeds totaled \$25,562 in October, which is equal to 72% of the regular MFT allotment for the month.
28. Water Sales, Infrastructure Fees and Late Penalties – water sales may decline due to shrinking usage or wet weather. May adversely impact cash flow due to customers paying late or not at all. Late penalties may also vary, depending on whether or not fees are waived.
29. Sewer Maintenance Fees and Infrastructure Fees – similar to water infrastructure fees, may adversely impact cash flow due to customers paying late or not at all.

30. Child Development and Athletics & Fitness – may result in substantial refunds and season cancellations depending on how long the shelter in place order lasts and the willingness of residents to reengage in public activities.
- a. June 10, 2020 Update – Staff expects there to be a significant decrease in revenue and profit margin due to the Restore Illinois Plan restrictions on in-person programming and the willingness of residents to reengage in public activities. For example, about two-thirds of the spring youth sports league participants have requested refunds. We expect that this trend will continue throughout the year or until we reach Phase 5 of the Restore Illinois Plan. Nevertheless, as the State updates in-person programming guidelines we potentially could see an increase in in-person programming opportunities, revenue and profit margins.
31. Library Property Taxes – account for ~95% of all Library revenues. Any substantial delays in payments or remittance may result in serious operational and cash flow issues for the Library.
32. TIF Property Taxes – any substantial delays in payments or remittance would add continued pressure to the General Fund, which directly offsets the negative cash position of the three TIF Funds. In future fiscal years, a potential decline in property values would further inhibit the TIF districts ability to eliminate its negative equity position.

**Revenues - Medium concern (new text only where update is noted)**

33. Corporate Property Taxes – may be delayed by the County. This, coupled with delayed remittance of state taxes, would put a strain on operational cash flow. In future fiscal years, this revenue stream may continue to decline, as more and more funds are diverted away to cover the City's contribution to the Police Pension Fund.
- a. April 23, 2020 Update – Property taxes are not being delayed by the County, but late fees are being waived for a couple months.
  - b. June 10, 2020 Update – The first allotment of property tax was received in early June. It was a week later than normal, but the amounts were in-line with expectations, thus far.
  - c. August 20, 2020 Update – As mentioned above, corporate property tax proceeds remain consist with prior year amount through July, despite the County not assessing a penalty until after August 15th (for those individuals approved for a COVID-19 waiver).
  - d. October 8, 2020 Update – To date the City has received five out of seven allotments of property tax from the 2019 levy for a total of ~\$3.2M, which is 96% of the total amount levied of \$3.34M; which falls exactly in-line with last year's collection rate.
34. Building Permits, Connection & Development Fees – the impact on permit revenue from the pandemic and recession that is anticipated to follow, remains to be seen. Staff will continue to provide updates regarding these revenue streams as information becomes available.

- a. June 10, 2020 Update – Total permits issued thus far in FY 21 total 217, which is significantly higher than last May’s amount of 128. Single family and commercial permits total 20 thus far in FY 21, in comparison to 31 permits issued last May.
35. Amusement, Video Gaming & Hotel Taxes – the impact on these revenue streams are wholly dependent on the longevity of the COVID-19 pandemic and the shelter in place order from the Governor. Hotel tax receipts will have limited impact on the City budget, as 90% of all proceeds received are remitted to the AACVB.
36. Investment Earnings – are expected decline sharply City-wide in the upcoming fiscal year, due to potentially declining revenues and an extremely low interest rate environment.
- a. June 10, 2020 Update – Limited opportunities for investment earnings seem likely for the City for at least the next two fiscal years, as the Fed recently announced that it will continue to track interest rates near zero through at least 2022, in an effort to support the national economic recovery.
  - b. August 20, 2020 Update - As expected, interest rates have declined precipitously over the last several months. As an example, Illinois Funds, which is typically one of the higher yielding investment vehicles for the City, was yielding an annualized rate of 2.2% in August of 2019. Currently, its offering an annualized rate of 0.15%, a decline of over 90%.
  - c. September 17, 2020 Update – The Fed announced yesterday that it would maintain the federal funds rate at a range between 0 and 0.25%, until inflation begins to average at least 2% for an extended period of time, which may take until the end of 2023. Should this assumption hold, the City will experience a prolonged period of limited investment earnings until that latter half of FY 24.
37. MFT High Growth Earnings – similar situation to the other state taxes mentioned above, these proceeds could be swept or delayed by the State.

**Revenues - Low or no concern (all old text, no updates)**

38. These revenue streams are comprised of pass-through items (such as business district or admission taxes), various reimbursements from developers and other sources, and all other revenues not previously identified – with minimal, individual impact on the overall budget.

**Expenditures under consideration (all old text, no updates)**

The Mayor and staff have preliminarily discussed a first cut list of approximately \$1.3m in the general fund or related funds and \$200,000 in the water fund to offset a potential loss of \$1.3m in general fund revenues. We have reprinted the full list of the “easy/medium/difficult” categories from the April 14<sup>th</sup> City Council memo, with items recommended to be cut noted. All of the cuts marked below will be continuously reviewed by the Mayor and staff and may be amended or rescinded in the future.

**Expenditures - Easy to implement (all old text, no updates)**

- 39. Delay the proposed new PW employee - \$100,000 annually through FY 25
  - a. April 23, 2020 Update – Cut until things stabilize.
- 40. Delay the FY 22 Police Commander - \$150,000 annually beginning in FY 22 and annually through FY 25
  - a. April 23, 2020 Update – Cut until things stabilize.
- 41. Implement a hiring freeze/review process whenever a vacancy occurs. The City has one anticipated retirement in the police department at the end of FY 20, and the Chief and the Mayor have proposed leaving that position vacant going forward - \$85,000 annually through FY 25 for police retirement vacancy; TBD for all other employees
  - a. April 23, 2020 Update – Implement a hiring freeze on a case-by-case basis. Do not rehire position to be vacated through one police officer retirement. Do not hire seasonal part-time help in the Parks and Public Works Departments.
  - b. August 6, 2020 – The City is in the process of hiring a Police Records Clerk, due to staffing needs within the department.
- 42. Cutback or reduce new budget proposals
  - a. New sidewalk program – gross annual spend proposed at \$125,000
    - i. April 23, 2020 Update – Reduce the annual spend for this project, but watch for a turnaround and opportunity to reinstate the full budget amount.
  - b. Pavement striping – gross annual spend proposed at \$62,000
    - i. April 23, 2020 Update – Reduce the annual spend for this project but watch for a turnaround and opportunity to reinstate the full budget amount.
    - ii. August 6, 2020 Update – The City moved forward with a \$25,000 striping bid in July 2020.
  - c. Public Works building RFQ - \$30,000
    - i. April 23, 2020 Update – Cut until things stabilize.
  - d. Police building RFQ - \$30,000
    - i. April 23, 2020 Update – Cut until things stabilize.
  - e. E-ticketing software - \$26,500
    - i. April 23, 2020 Update – Cut this project, but watch for a turnaround and opportunity to reinstate at a later date.
  - f. Office chairs - \$10,000
    - i. April 23, 2020 Update – Cut until things stabilize.
  - g. Buy one less police vehicle per year - \$65,000 potential savings per vehicle



- i. April 23, 2020 Update – Reduce the annual spend for this project but watch for a turnaround and opportunity to reinstate the full budget amount.
  - ii. July 23, 2020 Update – There are two police SUVs budgeted in FY 21 and both were authorized by City Council in March 2020. Staff is in the process of ordering the first SUV, and the second SUV will be held off as mentioned above.
  - iii. August 6, 2020 – The first police SUV has been ordered. The second SUV is held off as discussed.
- h. Bulk water dispenser - \$20,000
  - i. April 23, 2020 Update – Not cut for the time being, as cost is housed within the water fund.
- i. Enterprise Resource Program (ERP) - gross budget spend in FY 21 and FY 22 proposed at \$475,000
  - i. April 23, 2020 Update – Cut this project but continue to do due diligence on reducing scope and cost of a future ERP project and watch for a turnaround and opportunity to reinstate at a later date.
- j. Cable consortium participation – net annual spend in FY 21 proposed at \$65,000
  - i. April 23, 2020 Update – Cut participation in the consortium from a financial basis but do due diligence on remaining in the consortium at a reduced contribution amount and/or broadcasting public meetings with in house resources.
  - ii. August 6, 2020 Update – Waubensee Community College has exited the consortium as of July 31, and the consortium expenditures should be minimal for the next several weeks while the Consortium discusses its service delivery model. FY 21 expenditures should be \$0, but for future City Council action.

**Expenditures - Medium difficulty to implement (new text only where update is noted)**

43. Compensation and benefits

- a. The City implemented a one-week furlough during the last recession. A one-week furlough based on current staff counts and compensation would yield more than \$100,000 in savings. This assumes that all employees, including union employees (subject to negotiation), would take a one-week furlough.
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient.
- b. The City froze salaries for a year or two during the last recession, depending on the group of employees. A 0% raise for current non-union employees would yield more than \$100,000 in savings annually and compounded compared to the FY 21 budget proposal.
  - i. April 23, 2020 Update – Recommendation to immediately implement.

- ii. August 6, 2020 Update – The Police Officers union contract is on the City Council agenda for approval with a 2% COLA for August 2020 implementation. Non-union salaries are being readdressed depending on successful completion of the Public Works union contract and the Sergeants union contract.
- iii. October 8, 2020 Update – The MOU approving a one-year extension to the Public Works contract was approved with a 2% COLA at the September 22<sup>nd</sup> City Council meeting. The Sergeants contract is expected to be presented to Council for consideration at the October 13<sup>th</sup> meeting.
- c. The elected official compensation ordinance just approved by City Council doesn't take effect until FY 24, but the annual value is \$30,000 over prior compensation levels.
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient

#### 44. Cutback, reduce, defer

- a. Police pension contributions, currently at 100% funding target but legally required only at 90% funding target - \$195,000 difference in FY 21
  - i. April 23, 2020 Update – Savings can't be realized until FY 22, which is when the property tax levy to be passed by the City Council in December 2020 will be on the property tax bills. We recommend exploring this option with the police pension fund over the coming months.
- b. Greenbriar Road RTBR supplemental project - \$200,000 in FY 21
  - i. April 23, 2020 Update – Cut this project, but watch for a turnaround and opportunity to reinstate at a later date.
- c. 2021 RTBR program - \$1,700,000 in FY 22
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- d. Staff training, organization wide - \$100,000 annual
  - i. April 23, 2020 Update – Reduce the annual spend for this project but watch for a turnaround and opportunity to reinstate the full budget amount.
- e. Staff membership in professional organizations – TBD
  - i. April 23, 2020 Update – Reduce the annual spend for this project but watch for a turnaround and opportunity to reinstate the full budget amount.
- f. Ask for all consultants, vendors, and partners to reduce contract value - TBD
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient. However, without being asked, Attorney Orr has reduced her hourly rate by 7.5%.
- g. Mosquito control - \$6,000 annual

- i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- h. Library liability insurance - \$25,000 annual
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- i. Tuition reimbursement for currently enrolled employees - \$15,000 annual in five year budget proposal
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- j. Minute taking change - \$4,000 annual
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- k. Snow plow blades - \$14,000 in FY 21
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- l. Playground replacements - \$200,000 in FY 21
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- m. Parks equipment and mowers - \$70,000 in FY 21
  - i. April 23, 2020 Update – Cut until things to stabilize.
  - ii. July 23, 2020 Update – A new wing mower is proposed to be purchased for \$53,000.
  - iii. August 6, 2020 Update – The new wing mower was authorized by City Council at the July 28<sup>th</sup> meeting.
- n. Sanitary sewer crawler camera - \$65,000 in FY 21
  - i. April 23, 2020 Update – Cut until things stabilize.
- o. Hot water unit for vactor truck - \$15,000 in FY 21
  - i. April 23, 2020 Update – Cut until things stabilize.
- p. Public Works mowers - \$31,000 in FY 21
  - i. April 23, 2020 Update – Cut until things stabilize.
  - ii. July 23, 2020 Update – A medium-sized mower is being purchased for \$11,000.
  - iii. August 6, 2020 Update – The medium sized mower has been ordered.
- q. Elizabeth St watermain replacement - \$600,000 in FY 21

- i. April 23, 2020 Update – Cut until things stabilize. This project is entirely housed within the water fund, but we are recommending it be deferred indefinitely to protect cash-flow.
- r. Water Fund capital including vehicles, Appletree Ct watermain, Well #7 electrical work, SCADA upgrades, water tower painting, Orange and Olsen watermain engineering work, and pressuring sensing valve program - \$100,000 in FY 21
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient. Costs are entirely housed within the water fund.

**Expenditures - High difficulty to implement or high impact to organization and services (all old text, no updates)**

45. Compensation and benefits

- a. Reduce health insurance benefits – TBD
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- b. Change health insurance carrier – would have been \$100,000 difference in FY 21 if implemented, value in FY 22 is TBD
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- c. Move to self-insurance – Value TBD, but risk to City would increase
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- d. Furloughs of 20% (turning a 40 hour work week into a 32 hour work week) for all employees, including union employees (bargained) - \$1,500,000 annual and compounded
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- e. Progressive salary cuts of 5% for employees paid less than \$60,000 annually, 10% for employees between \$60,000 and \$100,000 annually, and 15% for employees above \$100,000 - \$900,000 annually and compounded
  - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
- f. Salary freeze for all union employees (must be negotiated) - \$100,000 annually and compounded
  - i. April 23, 2020 Update – Recommendations to negotiate with unions.
  - ii. August 6, 2020 Update – The Police Officers union contract is on the City Council agenda for approval, with a 2% COLA effective August 2020.

46. Waves of staff layoffs – The City’s peak full-time employment count prior to the last recession was 96 actual employees, with 105 budgeted. During the recession and afterwards, the City reduced employment counts through a variety of methods and had a low-count of 71 full-time employees. The City’s current employment count as of April is 77. Layoffs would have varying service impacts and cost savings, and specific layoffs would only be discussed in executive session.
- a. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
47. Sell assets
- a. The Van Emmon Activity Center was worth \$1.2m prior to the pandemic.
    - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
  - b. The 8 acres at Kendall Marketplace was worth \$400,000 prior to the pandemic.
    - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
48. Categorical last resorts
- a. Refinance, restructure, and/or renegotiate all bond payments to delay and reduce imminent bond payment amounts.
    - i. April 23, 2020 Update – No immediate proposal to implement, but due diligence will be conducted by staff for December 2020 bond payments.
  - b. Renegotiate all developer obligations and payments to reduce imminent payment amounts.
    - i. April 23, 2020 Update – No immediate proposal to implement, but due diligence will be conducted by staff on a case-by-case basis.
  - c. Restructure developer fees and deposits to reduce City’s financial burden. This would have the impact of increasing costs to developers and builders.
    - i. April 23, 2020 Update - April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient
  - d. Revenue enhancements. There are many options for raising tax and fee amounts, and creating new taxes but these would only help the organization and would burden the public.
    - i. April 23, 2020 Update - No immediate proposal to implement. Readdress proposal later if first cut list is insufficient

**New Proposals, as of April 23, 2020 (all old text, no updates)**

49. Part-time hires – As noted above in the hiring freeze section, the Director Dhuse and Director Evans have both separately made the recommendation not to hire any seasonal part-time help in their departments. \$100,000 FY 21 value.

50. Outsourced inspections – Director Noble and Code Official Ratos have been managing inspection workload to minimize outsourcing. \$60,000 FY 21 value.

51. Baseline Road Bridge – There has been no specific proposal to spend these funds, as they had been budgeted simply as a protection against a sudden closure of the bridge. \$25,000 FY 21 value.

**New Proposals, as of May 7, 2020 (all old text, no updates)**

52. UDO – At the direction of the Mayor, the City staff negotiated a one-year pause of the UDO with both consultants. The consultants agree that the rates and cost within the agreement will continue forward for the extra year and that the study could be resumed at any time within the year. \$80,000 FY 21 value.

**Recommendation**

This is an informational item. Staff requests feedback on the content within.



Reviewed By:	
Legal	<input type="checkbox"/>
Finance	<input type="checkbox"/>
Engineer	<input type="checkbox"/>
City Administrator	<input checked="" type="checkbox"/>
Community Development	<input type="checkbox"/>
Purchasing	<input type="checkbox"/>
Police	<input type="checkbox"/>
Public Works	<input type="checkbox"/>
Parks and Recreation	<input type="checkbox"/>

Agenda Item Number

Presentation #2

Tracking Number

CC 2020-82

### Agenda Item Summary Memo

**Title:** Water Study

**Meeting and Date:** City Council – October 27, 2020

**Synopsis:** A discussion will take place at the meeting.

### Council Action Previously Taken:

Date of Action: \_\_\_\_\_ Action Taken: \_\_\_\_\_

Item Number: \_\_\_\_\_

**Type of Vote Required:** \_\_\_\_\_

**Council Action Requested:** \_\_\_\_\_

**Submitted by:** Bart Olson Administration  
Name Department

### Agenda Item Notes:

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