



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

AGENDA  
**ADMINISTRATION COMMITTEE MEETING**  
**Wednesday, November 18, 2020**  
**6:00 p.m.**  
City Hall Conference Room  
800 Game Farm Road, Yorkville, IL

---

**Citizen Comments:**

**Minutes for Correction/Approval:** October 21, 2020

**New Business:**

1. ADM 2020-66 Budget Report for October 2020
2. ADM 2020-67 Treasurer's Report for October 2020
3. ADM 2020-68 Website Report for October 2020
4. ADM 2020-69 Quarterly Vehicle Replacement Chart
5. ADM 2020-70 Bond Abatement Ordinances
  - a. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011
  - b. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A
  - c. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016
  - d. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014
  - e. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C
  - f. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B
  - g. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A

6. ADM 2020-71 Special Service Area Abatement Ordinances
  - a. Ordinance Abating Special Service Area Taxes for Special Service Area Number 2003-100 (Raintree Village Project) and Approving the Amended Special Tax Roll
  - b. Ordinance Abating Special Service Area Taxes for Special Service Area Number 2003-101 (Windett Ridge Project) and Approving the Amended Special Tax Roll
  - c. Ordinance Abating Special Service Area Taxes for Special Service Area Number 2004-104 (Central Grande Reserve) and Approving the Amended Special Tax Roll
  - d. Ordinance Abating Special Service Area Taxes for Special Services Area Number 2004-107 (Raintree Village II Project)
  - e. Ordinance Abating Special Service Area Taxes for Special Service Area Numbers 2005-108 and 2005-109 Special Tax Refunding Bonds, Series 2016 (Autumn Creek Project and Bristol Bay I Project)
7. ADM 2020-72 Ordinance for the Amended Levy and Assessment of Taxes for the Fiscal Year Beginning May 1, 2021 and Ending April 30, 2022 in and for Special Service Area Number 2004-201 (Fox Hill)
8. ADM 2020-73 Ordinance for the Amended Levy and Assessment of Taxes for the Fiscal Year Beginning May 1, 2021 and Ending April 30, 2022 in and for Special Service Area Number 2006-119 (Sunflower Estates)

**Old Business:****Additional Business:**

| 2019/2020 City Council Goals - Administration Committee |          |  |
|---|----------|--|
| Goal  | Priority | Staff  |
| “Staffing”  | 1        | Bart Olson, Rob Fredrickson, James Jensen, Eric Dhuse, Tim Evans & Erin Willrett |
| “Municipal Building Needs and Planning”                 | 2        | Bart Olson, Rob Fredrickson, James Jensen, Eric Dhuse, Tim Evans & Erin Willrett |
| “Road to Better Roads Funding”                          | 3        | Bart Olson, Rob Fredrickson & Eric Dhuse   |
| “Metra Extension”                                       | 7        | Bart Olson, Rob Fredrickson, Eric Dhuse, Krysti Barksdale-Noble & Erin Willrett  |
| “Automation and Technology”                             | 11 (tie) | Bart Olson, Erin Willrett & Lisa Pickering                                       |
| “Grant Opportunities and Planning”                      | 11 (tie) | Bart Olson, Erin Willrett & Tim Evans  |
| “Revenue Growth”  | 13       | Rob Fredrickson, Krysti Barksdale-Noble & Lynn Dubajic                           |
| “Special Events Amplification”                          | 14 (tie) | Erin Willrett & Tim Evans  |
| “Public Relations and Outreach”                         | 16       | Bart Olson & Erin Willrett   |

UNITED CITY OF YORKVILLE  
WORKSHEET  
ADMINISTRATION COMMITTEE  
Wednesday, November 18, 2020  
6:00 PM  
CITY HALL CONFERENCE ROOM

---

**CITIZEN COMMENTS:**

---

---

**MINUTES FOR CORRECTION/APPROVAL:**

---

1. October 21, 2020
  - Approved \_\_\_\_\_
  - As presented
  - With corrections

---

**NEW BUSINESS:**

---

1. ADM 2020-66 Budget Report for October 2020
  - Informational Item
  - Notes \_\_\_\_\_

---

---

---

---

2. ADM 2020-67 Treasurer's Report for October 2020

Moved forward to CC \_\_\_\_\_

Approved by Committee \_\_\_\_\_

Bring back to Committee \_\_\_\_\_

Informational Item

Notes \_\_\_\_\_

---

---

---

3. ADM 2020-68 Website Report for October 2020

Informational Item

Notes \_\_\_\_\_

---

---

---

4. ADM 2020-69 Quarterly Vehicle Replacement Chart

Approved by Committee \_\_\_\_\_

Bring back to Committee \_\_\_\_\_

Informational Item

Notes \_\_\_\_\_

---

---

---

5. ADM 2020-70 Bond Abatement Ordinances

a. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

b. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

c. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

d. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

e. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

f. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

g. Ordinance abating the tax levied for the year 2020 to pay the principal of and interest on the \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

Notes \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

---

6. ADM 2020-71 Special Service Area Abatement Ordinances

a. Ordinance Abating Special Service Area Taxes for Special Service Area Number 2003-100 (Raintree Village Project) and Approving the Amended Special Tax Roll

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

b. Ordinance Abating Special Service Area Taxes for Special Service Area Number 2003-101 (Windett Ridge Project) and Approving the Amended Special Tax Roll

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

c. Ordinance Abating Special Service Area Taxes for Special Service Area Number 2004-104 (Central Grande Reserve) and Approving the Amended Special Tax Roll

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

d. Ordinance Abating Special Service Area Taxes for Special Service Area Number 2004-107 (Raintree Village II Project)

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

e. Ordinance Abating Special Service Area Taxes for Special Service Area Number 2005-108 and 2005-109 Special Tax Refunding Bonds, Series 2016 (Autumn Creek Project and Bristol Bay I Project)

- Moved forward to CC \_\_\_\_\_
- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_

Notes \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

---

7. ADM 2020-72 Ordinance for the Amended Levy and Assessment of Taxes for the Fiscal Year Beginning May 1, 2021 and Ending April 30, 2022 in and for Special Service Area Number 2004-201 (Fox Hill)

- Approved by Committee \_\_\_\_\_
- Bring back to Committee \_\_\_\_\_
- Informational Item
- Notes \_\_\_\_\_

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

---

8. ADM 2020-73 Ordinance for the Amended Levy and Assessment of Taxes for the Fiscal Year  
Beginning May 1, 2021 and Ending April 30, 2022 in and for Special Service Area Number 2006-119  
(Sunflower Estates)

Approved by Committee \_\_\_\_\_

Bring back to Committee \_\_\_\_\_

Informational Item

Notes \_\_\_\_\_

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

---

**ADDITIONAL BUSINESS:**

---



| 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

Minutes

Tracking Number

### Agenda Item Summary Memo

**Title:** Minutes of the Administration Committee – October 21, 2020

**Meeting and Date:** Administration Committee – November 18, 2020

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

#### Council Action Previously Taken:

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

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

**Type of Vote Required:** Majority

**Council Action Requested:** Committee Approval

**Submitted by:** Minute Taker

Name

Department

#### Agenda Item Notes:

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

# DRAFT

**UNITED CITY OF YORKVILLE  
ADMINISTRATION COMMITTEE MEETING  
Wednesday, October 21, 2020 6:00pm  
City Hall Council Chambers  
800 Game Farm Road, Yorkville, IL**

**Note:** This meeting was held 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 Agency Act. This allows remote attendance for this meeting to encourage social distancing due to the current Covid-19 pandemic.

**Committee Members In Attendance:**

Chairman Chris Funkhouser/in-person      Alderman Jason Peterson/in-person  
Alderman Joe Plocher/in-person              Alderman Dan Transier/in-person

**Other City Officials In Attendance:**

City Administrator Bart Olson/in-person      Finance Director Rob Fredrickson/in-person  
Assistant City Administrator Erin Willrett/remote

**Others in Attendance:**

Mike Alesia, Alliant Insurance Services/remote

The meeting was called to order at 6:00pm by Chairman Chris Funkhouser and he announced those who were present for this meeting.

**Citizen Comments:** None

**Minutes for Correction/Approval:** September 16, 2020

The minutes were approved as presented.

**New Business:**

***1. ADM 2020-58 Budget Report for September 2020***

Mr. Olson reported \$315,000 in municipal sales tax from robust sales in June and he said the October numbers were up 5% year over year. More in-depth reporting will be done at the upcoming Council meeting.

***2. ADM 2020-59 Treasurer's Report for September 2020***

Finance Director Fredrickson reported the following unaudited September figures:

|                                |              |
|--------------------------------|--------------|
| Beginning Fund Balance:        | \$12,704,300 |
| YTD Revenues:                  | \$15,806,795 |
| YTD Expenses                   | \$10,443,527 |
| Projected Ending Fund Balance: | \$18,067,568 |

This report moves to the Council consent agenda.

**3. ADM 2020-60 Website Report for September 2020**

Ms. Willrett reported visitors trended downward while the police department page has become very popular. A recent missing child incident resulted in one of the largest number of hits in the website's history.

**4. ADM 2020-61 Annual Treasurer's Report**

Mr. Fredrickson referred to the Summary Statement of Operations and said the numbers will coincide with the CAFR report to be presented to the Council on October 27<sup>th</sup>. There is also a link to the web page. The report lists all the receipts and expenses for the city including payroll. This report will be published in the *Kendall County Record* pursuant to the State Statute.

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

Mr. Olson referred to the memo describing the insurance renewal process with the insurance broker, Mike Alesia. The city did not go out to bid in order to expedite the insurance process this year. It was bid to the existing carrier with the expectation of a 10% increase, but only a 2.5% aggregate increase resulted.

The discussion was turned over to Mr. Alesia. He said due to destructive events within the U.S. this year, insurance costs increased, some companies departed from the insurance market and some decreased their limits especially to law enforcement entities. He said the city has some claims and the market was difficult last year. Mr. Alesia said Glatfelter was the most cost effective and comprehensive insurance and after providing a quote, they came in under the renewal estimate. He summarized some of the changes and also items that stayed the same. Overall, the renewal premium is only increasing slightly, but he noted that if the city had waited 2 more weeks, the premium would have been much higher. Chairman Funkhouser thanked Mr. Alesia for his efforts. This moves to the City Council.

**6. ADM 2020-63 Closure of the Illinois Funds MFT Account**

Mr. Fredrickson said additional bank accounts have been consolidated and co-mingled with other funds. This move saves staff time, eliminates extra accounts and IDOT has approved the consolidation. Alderman Peterson asked the reason for the original separation of accounts. Past practices required some accounts to be kept separate. The committee approved moving this to the City Council consent agenda.

**7. ADM 2020-64 Meeting Schedule for 2021**

The committee approved the proposed meeting schedule.

**8. ADM 2020-65 Staff Return to Work During COVID Pandemic: Policy, Procedures, Safety Protocol and Full Return to In-Person Work for Staff**

Chairman Funkhouser said this subject was brought forth for discussion of policies, state regulations, plans, etc. for full-time in-person return to work during the pandemic. Mr. Olson discussed how symptoms are handled and the procedures to be followed. He also discussed the physical office changes in order to social distance, employees alternate

working from home, enhanced cleaning practices and one supervisor is always in the building. Teleconferencing within departments and working separately were mentioned as part of the efforts in Public Works.

He said a UV light system will likely be purchased and will exceed \$25,000 requiring City Council approval. Automatic faucets/plumbing and doors were suggested which Mr. Olson said will likely be implemented. The cost of cleaning supplies and mitigation efforts was also discussed. Alderman Transier asked how an outbreak would be handled. He pointed to a recent example where several judges in the county courthouse are in quarantine due to possible Covid exposure. Mr. Olson said other towns would assist in dire situations. This topic will be considered again in two months.

**Old Business:** None

**Additional Business:** None

There was no further business and the meeting adjourned at 6:34pm

Respectfully transcribed by  
Marlys Young, Minute Taker/in-person



| 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

New Business #1

Tracking Number

ADM 2020-66

### Agenda Item Summary Memo

**Title:** Budget Report for October 2020

**Meeting and Date:** Administration Committee – November 18, 2020

**Synopsis:** Monthly budget report and income statement.

#### Council Action Previously Taken:

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

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

**Type of Vote Required:** Informational

**Council Action Requested:** None

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

#### Agenda Item Notes:

---

---

---

---

---



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                | DESCRIPTION                    | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget |
|-------------------------------|--------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------------------|-------------|
|                               |                                | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |             |
| <b>GENERAL FUND REVENUES</b>  |                                |                  |                |                |                  |                     |                   |                        |                            |             |
| <i>Taxes</i>                  |                                |                  |                |                |                  |                     |                   |                        |                            |             |
| 01-000-40-00-4000             | PROPERTY TAXES                 | -                | 1,002,375      | 79,353         | 90,876           | 849,837             | 53,158            | 2,075,598              | 2,107,099                  | 98.51%      |
| 01-000-40-00-4010             | PROPERTY TAXES-POLICE PENSION  | -                | 585,372        | 46,341         | 53,070           | 496,292             | 31,044            | 1,212,119              | 1,230,604                  | 98.50%      |
| 01-000-40-00-4030             | MUNICIPAL SALES TAX            | 231,048          | 253,657        | 257,366        | 286,630          | 315,479             | 299,314           | 1,643,493              | 3,284,400                  | 50.04%      |
| 01-000-40-00-4035             | NON-HOME RULE SALES TAX        | 152,373          | 178,045        | 171,449        | 216,341          | 245,462             | 229,232           | 1,192,901              | 2,493,900                  | 47.83%      |
| 01-000-40-00-4040             | ELECTRIC UTILITY TAX           | -                | 150,649        | -              | -                | 198,141             | -                 | 348,789                | 715,000                    | 48.78%      |
| 01-000-40-00-4041             | NATURAL GAS UTILITY TAX        | 22,870           | 15,924         | 14,922         | 11,920           | 11,204              | 12,046            | 88,887                 | 265,000                    | 33.54%      |
| 01-000-40-00-4043             | EXCISE TAX                     | 20,790           | 21,150         | 21,902         | 21,151           | 20,647              | 22,660            | 128,298                | 246,075                    | 52.14%      |
| 01-000-40-00-4044             | TELEPHONE UTILITY TAX          | 695              | 695            | 695            | 695              | 695                 | 695               | 4,170                  | 8,340                      | 50.00%      |
| 01-000-40-00-4045             | CABLE FRANCHISE FEES           | 63,267           | -              | 10,380         | 59,808           | -                   | 9,551             | 143,005                | 300,000                    | 47.67%      |
| 01-000-40-00-4050             | HOTEL TAX                      | 1,239            | 1,808          | 3,040          | 13,237           | 4,097               | 12,570            | 35,991                 | 80,000                     | 44.99%      |
| 01-000-40-00-4055             | VIDEO GAMING TAX               | 7,193            | -              | -              | -                | 11,506              | 14,400            | 33,099                 | 140,000                    | 23.64%      |
| 01-000-40-00-4060             | AMUSEMENT TAX                  | -                | 21             | -              | 67               | 43,767              | 20,836            | 64,691                 | 205,000                    | 31.56%      |
| 01-000-40-00-4065             | ADMISSIONS TAX                 | -                | -              | -              | -                | -                   | 58,105            | 58,105                 | 145,000                    | 40.07%      |
| 01-000-40-00-4070             | BDD TAX - KENDALL MARKETPLACE  | 22,569           | 23,876         | 22,679         | 27,906           | 34,536              | 30,514            | 162,079                | 365,160                    | 44.39%      |
| 01-000-40-00-4071             | BDD TAX - DOWNTOWN             | 1,847            | 5,349          | 3,783          | 2,431            | 3,670               | 1,153             | 18,234                 | 30,000                     | 60.78%      |
| 01-000-40-00-4072             | BDD TAX - COUNTRYSIDE          | 1,898            | 1,613          | 668            | 1,362            | 2,312               | 2,491             | 10,344                 | 10,000                     | 103.44%     |
| 01-000-40-00-4075             | AUTO RENTAL TAX                | 1,247            | 9              | 1,268          | 83               | 1,849               | 1,369             | 5,826                  | 15,250                     | 38.20%      |
| <i>Intergovernmental</i>      |                                |                  |                |                |                  |                     |                   |                        |                            |             |
| 01-000-41-00-4100             | STATE INCOME TAX               | 191,781          | 118,791        | 188,635        | 257,905          | 146,132             | 211,612           | 1,114,856              | 1,897,310                  | 58.76%      |
| 01-000-41-00-4105             | LOCAL USE TAX                  | 47,285           | 60,149         | 63,676         | 70,816           | 71,494              | 72,294            | 385,715                | 675,281                    | 57.12%      |
| 01-000-41-00-4106             | CANNABIS EXCISE TAX            | 896              | 694            | 928            | 1,058            | 1,434               | 938               | 5,950                  | 15,218                     | 39.10%      |
| 01-000-41-00-4110             | ROAD & BRIDGE TAX              | -                | 26,084         | 2,369          | 1,639            | 20,037              | 1,661             | 51,790                 | 130,000                    | 39.84%      |
| 01-000-41-00-4120             | PERSONAL PROPERTY TAX          | 2,414            | -              | 2,508          | 1,853            | -                   | 2,349             | 9,124                  | 16,500                     | 55.30%      |
| 01-000-41-00-4160             | FEDERAL GRANTS                 | 1,723            | 788            | 1,773          | 3,772            | 1,669               | 815,007           | 824,731                | 14,925                     | 5525.84%    |
| 01-000-41-00-4168             | STATE GRANT - TRF SIGNAL MAINT | 18,553           | -              | -              | -                | -                   | -                 | 18,553                 | 20,000                     | 92.76%      |
| 01-000-41-00-4170             | STATE GRANTS                   | -                | -              | -              | -                | -                   | -                 | -                      | -                          | 0.00%       |
| 01-000-41-00-4182             | MISC INTERGOVERNMENTAL         | -                | -              | -              | 893              | -                   | -                 | 893                    | 1,000                      | 89.32%      |
| <i>Licenses &amp; Permits</i> |                                |                  |                |                |                  |                     |                   |                        |                            |             |
| 01-000-42-00-4200             | LIQUOR LICENSES                | 3,081            | 1,965          | 4,389          | 5,082            | 7,750               | 1,436             | 23,704                 | 65,000                     | 36.47%      |
| 01-000-42-00-4205             | OTHER LICENSES & PERMITS       | 310              | 2,647          | 660            | -                | 228                 | 1,604             | 5,449                  | 9,500                      | 57.36%      |
| 01-000-42-00-4210             | BUILDING PERMITS               | 39,882           | 41,019         | 68,039         | 85,390           | 75,716              | 74,615            | 384,660                | 400,000                    | 96.17%      |
| <i>Fines &amp; Forfeits</i>   |                                |                  |                |                |                  |                     |                   |                        |                            |             |
| 01-000-43-00-4310             | CIRCUIT COURT FINES            | 945              | 2,087          | 1,126          | 2,760            | 2,505               | 3,051             | 12,475                 | 40,000                     | 31.19%      |
| 01-000-43-00-4320             | ADMINISTRATIVE ADJUDICATION    | 2,284            | 1,237          | 1,612          | 350              | 436                 | 935               | 6,855                  | 27,500                     | 24.93%      |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                      | DESCRIPTION                     | % of Fiscal Year |                  |                  |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget   |
|-------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|---------------------|-------------------|------------------------|----------------------------|---------------|
|                                     |                                 | 8%<br>May-20     | 17%<br>June-20   | 25%<br>July-20   | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |               |
| 01-000-43-00-4323                   | OFFENDER REGISTRATION FEES      | -                | -                | 65               | 25               | 80                  | 45                | 215                    | 500                        | 43.00%        |
| 01-000-43-00-4325                   | POLICE TOWS                     | 3,000            | 6,000            | 2,500            | 8,000            | 5,500               | 5,000             | 30,000                 | 45,000                     | 66.67%        |
| <i>Charges for Service</i>          |                                 |                  |                  |                  |                  |                     |                   |                        |                            |               |
| 01-000-44-00-4400                   | GARBAGE SURCHARGE               | 302              | 221,194          | 640              | 223,073          | 255                 | 225,117           | 670,581                | 1,297,650                  | 51.68%        |
| 01-000-44-00-4405                   | UB COLLECTION FEES              | 13,942           | 25,982           | 15,670           | -                | 28,109              | 10,202            | 93,904                 | 165,000                    | 56.91%        |
| 01-000-44-00-4407                   | LATE PENALTIES - GARBAGE        | -                | -                | -                | -                | -                   | -                 | -                      | 25,000                     | 0.00%         |
| 01-000-44-00-4415                   | ADMINISTRATIVE CHARGEBACK       | 17,825           | 17,825           | 17,825           | 17,825           | 17,825              | 17,825            | 106,948                | 213,896                    | 50.00%        |
| 01-000-44-00-4474                   | POLICE SPECIAL DETAIL           | -                | -                | -                | -                | -                   | -                 | -                      | 500                        | 0.00%         |
| <i>Investment Earnings</i>          |                                 |                  |                  |                  |                  |                     |                   |                        |                            |               |
| 01-000-45-00-4500                   | INVESTMENT EARNINGS             | 2,021            | 1,534            | 1,390            | 1,245            | 1,084               | 1,112             | 8,387                  | 89,878                     | 9.33%         |
| <i>Reimbursements</i>               |                                 |                  |                  |                  |                  |                     |                   |                        |                            |               |
| 01-000-46-00-4604                   | REIMB - ENGINEERING EXPENSES    | -                | -                | -                | -                | 448                 | 2,631             | 3,079                  | 25,000                     | 12.31%        |
| 01-000-46-00-4680                   | REIMB - LIABILITY INSURANCE     | 4,886            | 5,585            | 2,075            | -                | -                   | -                 | 12,545                 | 15,000                     | 83.64%        |
| 01-000-46-00-4685                   | REIMB - CABLE CONSORTIUM        | -                | -                | -                | -                | -                   | -                 | -                      | 36,000                     | 0.00%         |
| 01-000-46-00-4690                   | REIMB - MISCELLANEOUS           | 4,763            | 178              | 215              | 1,006            | 179                 | 3,179             | 9,519                  | 12,000                     | 79.33%        |
| <i>Miscellaneous</i>                |                                 |                  |                  |                  |                  |                     |                   |                        |                            |               |
| 01-000-48-00-4820                   | RENTAL INCOME                   | -                | -                | -                | 500              | 500                 | 500               | 1,500                  | 7,000                      | 21.43%        |
| 01-000-48-00-4850                   | MISCELLANEOUS INCOME            | -                | 16,501           | -                | 1,582            | 36,000              | 3,000             | 57,083                 | 13,000                     | 439.10%       |
| <i>Other Financing Uses</i>         |                                 |                  |                  |                  |                  |                     |                   |                        |                            |               |
| 01-000-49-00-4916                   | TRANSFER FROM CW MUNICIPAL BLDG | -                | -                | -                | -                | 14,583              | 2,917             | 17,500                 | 35,000                     | 50.00%        |
| <b>TOTAL REVENUES: GENERAL FUND</b> |                                 | <b>882,927</b>   | <b>2,790,802</b> | <b>1,009,940</b> | <b>1,470,351</b> | <b>2,671,458</b>    | <b>2,256,167</b>  | <b>11,081,644</b>      | <b>16,933,486</b>          | <b>65.44%</b> |

**ADMINISTRATION EXPENDITURES**

|                             |                              |        |        |        |        |        |        |         |         |         |
|-----------------------------|------------------------------|--------|--------|--------|--------|--------|--------|---------|---------|---------|
| <i>Salaries &amp; Wages</i> |                              |        |        |        |        |        |        |         |         |         |
| 01-110-50-00-5001           | SALARIES - MAYOR             | 825    | 960    | 825    | 825    | 825    | 825    | 5,085   | 10,500  | 48.43%  |
| 01-110-50-00-5002           | SALARIES - LIQUOR COMM       | 83     | 83     | 83     | 83     | 83     | 83     | 500     | 1,000   | 50.00%  |
| 01-110-50-00-5005           | SALARIES - ALDERMAN          | 3,900  | 5,080  | 4,000  | 3,900  | 3,900  | 4,000  | 24,780  | 50,000  | 49.56%  |
| 01-110-50-00-5010           | SALARIES - ADMINISTRATION    | 59,330 | 43,903 | 39,387 | 39,387 | 39,409 | 59,040 | 280,456 | 550,247 | 50.97%  |
| <i>Benefits</i>             |                              |        |        |        |        |        |        |         |         |         |
| 01-110-52-00-5212           | RETIREMENT PLAN CONTRIBUTION | 6,636  | 4,912  | 4,408  | 4,408  | 4,410  | 6,603  | 31,377  | 62,251  | 50.40%  |
| 01-110-52-00-5214           | FICA CONTRIBUTION            | 4,789  | 3,724  | 3,285  | 3,278  | 3,279  | 3,978  | 22,333  | 43,010  | 51.92%  |
| 01-110-52-00-5216           | GROUP HEALTH INSURANCE       | 13,655 | 9,770  | 8,721  | 6,291  | 7,766  | 5,441  | 51,644  | 97,664  | 52.88%  |
| 01-110-52-00-5222           | GROUP LIFE INSURANCE         | 36     | 36     | 36     | 145    | 145    | 291    | 689     | 428     | 160.90% |
| 01-110-52-00-5223           | GROUP DENTAL INSURANCE       | 591    | 591    | 444    | 591    | 591    | 591    | 3,398   | 7,089   | 47.93%  |
| 01-110-52-00-5224           | VISION INSURANCE             | 188    | 94     | 94     | 94     | 94     | 94     | 659     | 1,130   | 58.32%  |
| <i>Contractual Services</i> |                              |        |        |        |        |        |        |         |         |         |
| 01-110-54-00-5412           | TRAINING & CONFERENCES       | 1,890  | -      | -      | -      | -      | -      | 1,890   | 16,000  | 11.81%  |
| 01-110-54-00-5415           | TRAVEL & LODGING             | -      | -      | -      | -      | -      | -      | -       | 10,000  | 0.00%   |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                            | DESCRIPTION              | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget   |
|---|--------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------------------|---------------|
|   |                          | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |               |
| 01-110-54-00-5426                         | PUBLISHING & ADVERTISING | -                | -              | -              | 216              | 194                 | 56                | 467                    | 4,000                      | 11.68%        |
| 01-110-54-00-5430                         | PRINTING & DUPLICATION   | -                | 86             | 83             | 73               | 78                  | 64                | 384                    | 3,250                      | 11.82%        |
| 01-110-54-00-5440                         | TELECOMMUNICATIONS       | -                | 634            | 3,546          | 630              | 2,060               | 2,529             | 9,398                  | 22,300                     | 42.14%        |
| 01-110-54-00-5448                         | FILING FEES              | -                | -              | -              | -                | -                   | -                 | -                      | 500                        | 0.00%         |
| 01-110-54-00-5451                         | CODIFICATION             | -                | -              | -              | -                | 3,174               | -                 | 3,174                  | 10,000                     | 31.74%        |
| 01-110-54-00-5452                         | POSTAGE & SHIPPING       | 37               | 48             | 22             | 32               | 22                  | 29                | 190                    | 3,000                      | 6.34%         |
| 01-110-54-00-5460                         | DUES & SUBSCRIPTIONS     | 1,252            | 6,747          | 254            | 170              | 2,936               | 1,919             | 13,277                 | 22,000                     | 60.35%        |
| 01-110-54-00-5462                         | PROFESSIONAL SERVICES    | -                | 748            | 1,080          | 582              | 637                 | 838               | 3,886                  | 12,000                     | 32.39%        |
| 01-110-54-00-5480                         | UTILITIES                | -                | 276            | 1,881          | 2,268            | 1,510               | 2,185             | 8,120                  | 31,800                     | 25.53%        |
| 01-110-54-00-5485                         | RENTAL & LEASE PURCHASE  | 338              | 226            | 226            | 226              | 226                 | 226               | 1,467                  | 3,000                      | 48.90%        |
| 01-110-54-00-5488                         | OFFICE CLEANING          | -                | 1,091          | -              | 2,267            | 1,091               | 1,091             | 5,540                  | 12,181                     | 45.48%        |
| <i>Supplies</i>                           |                          |                  |                |                |                  |                     |                   |                        |                            |               |
| 01-110-56-00-5610                         | OFFICE SUPPLIES          | -                | 165            | 924            | 2,541            | 980                 | 1,469             | 6,079                  | 19,000                     | 32.00%        |
| <b>TOTAL EXPENDITURES: ADMINISTRATION</b> |                          | <b>93,550</b>    | <b>79,173</b>  | <b>69,300</b>  | <b>68,008</b>    | <b>73,411</b>       | <b>91,353</b>     | <b>474,794</b>         | <b>992,350</b>             | <b>47.85%</b> |

**FINANCE EXPENDITURES**

|                             |                                 |        |        |        |        |        |        |         |         |        |
|-----------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| <i>Salaries &amp; Wages</i> |                                 |        |        |        |        |        |        |         |         |        |
| 01-120-50-00-5010           | SALARIES & WAGES                | 32,694 | 24,603 | 21,574 | 24,248 | 21,574 | 34,491 | 159,182 | 324,856 | 49.00% |
| <i>Benefits</i>             |                                 |        |        |        |        |        |        |         |         |        |
| 01-120-52-00-5212           | RETIREMENT PLAN CONTRIBUTION    | 3,659  | 2,765  | 2,427  | 2,427  | 2,427  | 3,869  | 17,573  | 36,752  | 47.82% |
| 01-120-52-00-5214           | FICA CONTRIBUTION               | 2,441  | 1,834  | 1,603  | 1,807  | 1,603  | 2,585  | 11,873  | 23,420  | 50.69% |
| 01-120-52-00-5216           | GROUP HEALTH INSURANCE          | 8,553  | 3,595  | 3,841  | 4,805  | 4,251  | 2,976  | 28,021  | 57,566  | 48.68% |
| 01-120-52-00-5222           | GROUP LIFE INSURANCE            | 20     | 20     | 20     | 20     | 20     | 41     | 143     | 246     | 58.30% |
| 01-120-52-00-5223           | DENTAL INSURANCE                | 384    | 384    | 288    | 384    | 384    | 384    | 2,207   | 4,604   | 47.93% |
| 01-120-52-00-5224           | VISION INSURANCE                | 118    | 59     | 59     | 59     | 59     | 59     | 413     | 707     | 58.37% |
| <i>Contractual Services</i> |                                 |        |        |        |        |        |        |         |         |        |
| 01-120-54-00-5412           | TRAINING & CONFERENCES          | -      | -      | -      | -      | -      | 165    | 165     | 3,500   | 4.71%  |
| 01-120-54-00-5414           | AUDITING SERVICES               | -      | -      | -      | -      | 29,400 | -      | 29,400  | 31,400  | 93.63% |
| 01-120-54-00-5415           | TRAVEL & LODGING                | -      | -      | -      | -      | -      | -      | -       | 600     | 0.00%  |
| 01-120-54-00-5424           | COMPUTER REPLACEMENT CHARGEBACK | -      | -      | -      | -      | -      | -      | -       | 1,957   | 0.00%  |
| 01-120-54-00-5430           | PRINTING & DUPLICATING          | -      | 29     | 28     | 441    | 26     | 386    | 909     | 3,500   | 25.98% |
| 01-120-54-00-5440           | TELECOMMUNICATIONS              | -      | 176    | 162    | 162    | 117    | 117    | 736     | 1,000   | 73.56% |
| 01-120-54-00-5452           | POSTAGE & SHIPPING              | 78     | 79     | 75     | 81     | 54     | 70     | 435     | 1,200   | 36.28% |
| 01-120-54-00-5460           | DUES & SUBSCRIPTIONS            | 10     | -      | 50     | -      | -      | -      | 60      | 1,500   | 4.00%  |
| 01-120-54-00-5462           | PROFESSIONAL SERVICES           | 2,132  | 1,718  | 2,371  | 2,649  | 2,606  | 2,721  | 14,197  | 65,000  | 21.84% |
| 01-120-54-00-5485           | RENTAL & LEASE PURCHASE         | 312    | 113    | 113    | 275    | 113    | 275    | 1,202   | 2,200   | 54.63% |
| <i>Supplies</i>             |                                 |        |        |        |        |        |        |         |         |        |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                     | DESCRIPTION     | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget   |
|------------------------------------|-----------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------------------|---------------|
|                                    |                 | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |               |
| 01-120-56-00-5610                  | OFFICE SUPPLIES | -                | 133            | 227            | 38               | 338                 | 701               | 1,438                  | 2,500                      | 57.51%        |
| <b>TOTAL EXPENDITURES: FINANCE</b> |                 | <b>50,401</b>    | <b>35,508</b>  | <b>32,838</b>  | <b>37,396</b>    | <b>62,971</b>       | <b>48,839</b>     | <b>267,954</b>         | <b>562,508</b>             | <b>47.64%</b> |

**POLICE EXPENDITURES**

| <i>Salaries &amp; Wages</i> |                                |         |         |         |         |         |         |           |           |        |
|-----------------------------|--------------------------------|---------|---------|---------|---------|---------|---------|-----------|-----------|--------|
| 01-210-50-00-5008           | SALARIES - POLICE OFFICERS     | 209,346 | 167,921 | 140,038 | 137,722 | 144,425 | 205,598 | 1,005,050 | 1,981,203 | 50.73% |
| 01-210-50-00-5011           | SALARIES - COMMAND STAFF       | 43,819  | 31,212  | 28,546  | 29,796  | 28,546  | 42,819  | 204,736   | 394,401   | 51.91% |
| 01-210-50-00-5012           | SALARIES - SERGEANTS           | 57,145  | 42,771  | 41,528  | 39,975  | 39,359  | 58,857  | 279,635   | 664,437   | 42.09% |
| 01-210-50-00-5013           | SALARIES - POLICE CLERKS       | 19,438  | 12,988  | 12,958  | 12,015  | 12,017  | 16,343  | 85,759    | 183,567   | 46.72% |
| 01-210-50-00-5014           | SALARIES - CROSSING GUARD      | -       | -       | -       | -       | 2,312   | 4,176   | 6,488     | 30,000    | 21.63% |
| 01-210-50-00-5015           | PART-TIME SALARIES             | 6,738   | 3,789   | 4,123   | 3,183   | 5,579   | 8,165   | 31,576    | 70,000    | 45.11% |
| 01-210-50-00-5020           | OVERTIME                       | 4,467   | 12,682  | 7,731   | 3,885   | 8,370   | 4,847   | 41,982    | 111,000   | 37.82% |
| <i>Benefits</i>             |                                |         |         |         |         |         |         |           |           |        |
| 01-210-52-00-5212           | RETIREMENT PLAN CONTRIBUTION   | 2,171   | 1,451   | 1,447   | 1,342   | 1,376   | 1,826   | 9,613     | 20,767    | 46.29% |
| 01-210-52-00-5213           | EMPLOYER CONTRI - POL PEN      | -       | 585,372 | 46,341  | 53,070  | 496,292 | 31,044  | 1,212,119 | 1,230,604 | 98.50% |
| 01-210-52-00-5214           | FICA CONTRIBUTION              | 25,219  | 19,974  | 17,189  | 16,550  | 17,752  | 25,483  | 122,166   | 253,963   | 48.10% |
| 01-210-52-00-5216           | GROUP HEALTH INSURANCE         | 101,903 | 48,874  | 44,804  | 40,781  | 39,252  | 34,401  | 310,014   | 648,780   | 47.78% |
| 01-210-52-00-5222           | GROUP LIFE INSURANCE           | 218     | 218     | 213     | 393     | 393     | 387     | 1,822     | 2,714     | 67.12% |
| 01-210-52-00-5223           | DENTAL INSURANCE               | 3,309   | 3,274   | 2,462   | 3,274   | 3,274   | 3,018   | 18,609    | 41,677    | 44.65% |
| 01-210-52-00-5224           | VISION INSURANCE               | 1,042   | 518     | 518     | 518     | 518     | 439     | 3,553     | 6,602     | 53.81% |
| <i>Contractual Services</i> |                                |         |         |         |         |         |         |           |           |        |
| 01-210-54-00-5410           | TUITION REIMBURSEMENT          | -       | 4,824   | -       | -       | -       | -       | 4,824     | 15,000    | 32.16% |
| 01-210-54-00-5411           | POLICE COMMISSION              | -       | -       | -       | -       | -       | 878     | 878       | 17,250    | 5.09%  |
| 01-210-54-00-5412           | TRAINING & CONFERENCES         | -       | -       | 384     | 1,543   | 895     | 80      | 2,902     | 25,500    | 11.38% |
| 01-210-54-00-5415           | TRAVEL & LODGING               | -       | -       | -       | 390     | -       | 28      | 418       | 10,000    | 4.18%  |
| 01-210-54-00-5422           | VEHICLE & EQUIPMENT CHARGEBACK | 3,654   | 3,654   | 3,654   | 3,654   | 3,654   | 3,654   | 21,922    | 43,844    | 50.00% |
| 01-210-54-00-5430           | PRINTING & DUPLICATING         | -       | 56      | 69      | 58      | 78      | 90      | 352       | 5,000     | 7.03%  |
| 01-210-54-00-5440           | TELECOMMUNICATIONS             | -       | 273     | 4,984   | 2,123   | 3,531   | 3,711   | 14,623    | 42,000    | 34.82% |
| 01-210-54-00-5452           | POSTAGE & SHIPPING             | 18      | 30      | 118     | 130     | 44      | 31      | 371       | 1,200     | 30.89% |
| 01-210-54-00-5460           | DUES & SUBSCRIPTIONS           | 5,113   | 4,681   | (681)   | 120     | 390     | 95      | 9,718     | 10,700    | 90.82% |
| 01-210-54-00-5462           | PROFESSIONAL SERVICES          | -       | 5,750   | 362     | 5,539   | 4,897   | (1,936) | 14,612    | 36,750    | 39.76% |
| 01-210-54-00-5467           | ADJUDICATION SERVICES          | -       | 100     | 310     | 1,134   | 1,847   | 1,970   | 5,360     | 20,000    | 26.80% |
| 01-210-54-00-5469           | NEW WORLD LIVE SCAN            | -       | -       | -       | -       | -       | -       | -         | 2,000     | 0.00%  |
| 01-210-54-00-5472           | KENDALL CO. JUVENILE PROBATION | -       | -       | -       | -       | -       | -       | -         | 4,000     | 0.00%  |
| 01-210-54-00-5485           | RENTAL & LEASE PURCHASE        | 444     | 411     | 411     | 411     | 411     | 411     | 2,501     | 5,600     | 44.66% |
| 01-210-54-00-5488           | OFFICE CLEANING                | -       | 1,091   | -       | 2,267   | 1,091   | 1,091   | 5,540     | 12,181    | 45.48% |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                    | DESCRIPTION                  | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021 |               |
|-----------------------------------|------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|------------------|---------------|
|                                   |                              | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        | BUDGET           | % of Budget   |
| 01-210-54-00-5495                 | OUTSIDE REPAIR & MAINTENANCE | -                | 3,050          | 4,388          | 4,606            | 1,984               | 3,204             | 17,232                 | 60,000           | 28.72%        |
| <i>Supplies</i>                   |                              |                  |                |                |                  |                     |                   |                        |                  |               |
| 01-210-56-00-5600                 | WEARING APPAREL              | -                | 109            | 262            | 262              | 693                 | 243               | 1,569                  | 15,000           | 10.46%        |
| 01-210-56-00-5610                 | OFFICE SUPPLIES              | -                | 152            | 173            | -                | -                   | 841               | 1,166                  | 4,500            | 25.92%        |
| 01-210-56-00-5620                 | OPERATING SUPPLIES           | -                | 1,324          | 301            | 589              | 73                  | 111               | 2,398                  | 16,500           | 14.53%        |
| 01-210-56-00-5650                 | COMMUNITY SERVICES           | -                | 125            | -              | -                | -                   | 671               | 796                    | 1,500            | 53.10%        |
| 01-210-56-00-5690                 | BALLISTIC VESTS              | -                | -              | -              | -                | -                   | -                 | -                      | 3,850            | 0.00%         |
| 01-210-56-00-5695                 | GASOLINE                     | -                | 4,359          | 4,180          | 4,335            | 3,687               | 3,714             | 20,275                 | 63,130           | 32.12%        |
| 01-210-56-00-5696                 | AMMUNITION                   | -                | -              | -              | -                | -                   | -                 | -                      | 9,000            | 0.00%         |
| <b>TOTAL EXPENDITURES: POLICE</b> |                              | <b>484,042</b>   | <b>961,032</b> | <b>366,812</b> | <b>369,667</b>   | <b>822,736</b>      | <b>456,287</b>    | <b>3,460,576</b>       | <b>6,064,220</b> | <b>57.07%</b> |

**COMMUNITY DEVELOPMENT EXPENDITURES**

|                             |                              |        |        |        |        |        |        |         |         |         |
|-----------------------------|------------------------------|--------|--------|--------|--------|--------|--------|---------|---------|---------|
| <i>Salaries &amp; Wages</i> |                              |        |        |        |        |        |        |         |         |         |
| 01-220-50-00-5010           | SALARIES & WAGES             | 55,320 | 49,488 | 38,239 | 38,239 | 38,239 | 57,359 | 276,886 | 535,995 | 51.66%  |
| <i>Benefits</i>             |                              |        |        |        |        |        |        |         |         |         |
| 01-220-52-00-5212           | RETIREMENT PLAN CONTRIBUTION | 6,213  | 5,561  | 4,305  | 4,305  | 4,305  | 6,441  | 31,129  | 60,639  | 51.34%  |
| 01-220-52-00-5214           | FICA CONTRIBUTION            | 4,104  | 3,681  | 2,820  | 2,820  | 2,820  | 4,260  | 20,506  | 39,552  | 51.85%  |
| 01-220-52-00-5216           | GROUP HEALTH INSURANCE       | 14,264 | 6,161  | 6,248  | 6,078  | 5,685  | 4,919  | 43,355  | 93,545  | 46.35%  |
| 01-220-52-00-5222           | GROUP LIFE INSURANCE         | 35     | 35     | 35     | 35     | 35     | 35     | 210     | 446     | 47.04%  |
| 01-220-52-00-5223           | DENTAL INSURANCE             | 542    | 542    | 408    | 542    | 542    | 542    | 3,118   | 6,505   | 47.93%  |
| 01-220-52-00-5224           | VISION INSURANCE             | 180    | 90     | 90     | 90     | 90     | 90     | 630     | 1,081   | 58.32%  |
| <i>Contractual Services</i> |                              |        |        |        |        |        |        |         |         |         |
| 01-220-54-00-5412           | TRAINING & CONFERENCES       | -      | -      | -      | 849    | -      | 477    | 1,326   | 7,300   | 18.17%  |
| 01-220-54-00-5415           | TRAVEL & LODGING             | -      | -      | -      | -      | -      | -      | -       | 6,500   | 0.00%   |
| 01-220-54-00-5426           | PUBLISHING & ADVERTISING     | -      | -      | 696    | -      | -      | -      | 696     | 2,500   | 27.84%  |
| 01-220-54-00-5430           | PRINTING & DUPLICATING       | -      | 44     | 57     | 66     | 49     | 49     | 264     | 1,500   | 17.63%  |
| 01-220-54-00-5440           | TELECOMMUNICATIONS           | -      | 107    | 272    | 275    | 275    | 86     | 1,015   | 4,000   | 25.39%  |
| 01-220-54-00-5452           | POSTAGE & SHIPPING           | 16     | 5      | 33     | 11     | 1      | 11     | 78      | 500     | 15.51%  |
| 01-220-54-00-5459           | INSPECTIONS                  | -      | -      | -      | 1,360  | -      | 1,440  | 2,800   | 70,000  | 4.00%   |
| 01-220-54-00-5460           | DUES & SUBSCRIPTIONS         | 536    | -      | -      | -      | -      | 275    | 811     | 2,750   | 29.50%  |
| 01-220-54-00-5462           | PROFESSIONAL SERVICES        | -      | 53     | 4,803  | 120    | 120    | 180    | 5,276   | 92,500  | 5.70%   |
| 01-220-54-00-5485           | RENTAL & LEASE PURCHASE      | 189    | 189    | 189    | 189    | 189    | 189    | 1,135   | 3,150   | 36.02%  |
| 01-220-54-00-5490           | VEHICLE MAINTENANCE SERVICES | -      | 575    | 139    | -      | -      | -      | 714     | 4,000   | 17.86%  |
| <i>Supplies</i>             |                              |        |        |        |        |        |        |         |         |         |
| 01-220-56-00-5610           | OFFICE SUPPLIES              | -      | -      | 44     | -      | -      | 180    | 224     | 1,500   | 14.93%  |
| 01-220-56-00-5620           | OPERATING SUPPLIES           | -      | -      | 131    | 239    | 2,388  | 1,552  | 4,310   | 3,750   | 114.93% |
| 01-220-56-00-5695           | GASOLINE                     | -      | 320    | 476    | 409    | 408    | 423    | 2,035   | 4,441   | 45.81%  |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                                       | DESCRIPTION                  | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget   |
|--|------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------------------|---------------|
|  |                              | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |               |
| <b>TOTAL EXPENDITURES: COMMUNITY DEVELOP</b>         |                              | <b>81,400</b>    | <b>66,851</b>  | <b>58,986</b>  | <b>55,628</b>    | <b>55,147</b>       | <b>78,507</b>     | <b>396,519</b>         | <b>942,154</b>             | <b>42.09%</b> |
| <b>PUBLIC WORKS - STREET OPERATIONS EXPENDITURES</b> |                              |                  |                |                |                  |                     |                   |                        |                            |               |
| <i>Salaries &amp; Wages</i>                          |                              |                  |                |                |                  |                     |                   |                        |                            |               |
| 01-410-50-00-5010                                    | SALARIES & WAGES             | 47,751           | 36,028         | 31,881         | 32,386           | 31,899              | 50,438            | 230,383                | 516,943                    | 44.57%        |
| 01-410-50-00-5015                                    | PART-TIME SALARIES           | -                | -              | -              | -                | -                   | -                 | -                      | 12,500                     | 0.00%         |
| 01-410-50-00-5020                                    | OVERTIME                     | -                | 304            | 204            | 216              | 99                  | 8                 | 830                    | 20,000                     | 4.15%         |
| <i>Benefits</i>                                      |                              |                  |                |                |                  |                     |                   |                        |                            |               |
| 01-410-52-00-5212                                    | RETIREMENT PLAN CONTRIBUTION | 5,334            | 4,058          | 3,584          | 3,587            | 3,574               | 5,561             | 25,699                 | 60,746                     | 42.31%        |
| 01-410-52-00-5214                                    | FICA CONTRIBUTION            | 3,524            | 2,657          | 2,333          | 2,372            | 2,327               | 3,737             | 16,951                 | 40,268                     | 42.09%        |
| 01-410-52-00-5216                                    | GROUP HEALTH INSURANCE       | 18,936           | 8,788          | 8,791          | 8,643            | 8,643               | 7,199             | 61,000                 | 134,105                    | 45.49%        |
| 01-410-52-00-5222                                    | GROUP LIFE INSURANCE         | 36               | 36             | 36             | 181              | 181                 | 362               | 833                    | 499                        | 167.02%       |
| 01-410-52-00-5223                                    | DENTAL INSURANCE             | 610              | 610            | 459            | 610              | 610                 | 610               | 3,510                  | 8,474                      | 41.42%        |
| 01-410-52-00-5224                                    | VISION INSURANCE             | 192              | 96             | 96             | 96               | 96                  | 96                | 670                    | 1,326                      | 50.55%        |
| <i>Contractual Services</i>                          |                              |                  |                |                |                  |                     |                   |                        |                            |               |
| 01-410-54-00-5412                                    | TRAINING & CONFERENCES       | -                | 210            | -              | -                | -                   | -                 | 210                    | 4,500                      | 4.67%         |
| 01-410-54-00-5415                                    | TRAVEL & LODGING             | -                | -              | -              | -                | -                   | -                 | -                      | 2,500                      | 0.00%         |
| 01-410-54-00-5422                                    | VEHICLE EQUIPMENT CHARGEBACK | -                | -              | 35,626         | 11,879           | 11,879              | 11,879            | 71,264                 | 142,551                    | 49.99%        |
| 01-410-54-00-5435                                    | TRAFFIC SIGNAL MAINTENANCE   | -                | -              | 115            | 2,287            | 65                  | 56                | 2,524                  | 20,000                     | 12.62%        |
| 01-410-54-00-5440                                    | TELECOMMUNICATIONS           | -                | 274            | 274            | 274              | 274                 | 274               | 1,370                  | 7,600                      | 18.02%        |
| 01-410-54-00-5455                                    | MOSQUITO CONTROL             | -                | -              | -              | -                | -                   | -                 | -                      | 6,300                      | 0.00%         |
| 01-410-54-00-5458                                    | TREE & STUMP MAINTENANCE     | -                | -              | 3,500          | -                | 8,000               | -                 | 11,500                 | 13,000                     | 88.46%        |
| 01-410-54-00-5462                                    | PROFESSIONAL SERVICES        | 367              | 669            | 1,370          | 370              | 369                 | 3,488             | 6,634                  | 9,225                      | 71.91%        |
| 01-410-54-00-5483                                    | JULIE SERVICES               | -                | -              | -              | -                | -                   | -                 | -                      | 3,000                      | 0.00%         |
| 01-410-54-00-5485                                    | RENTAL & LEASE PURCHASE      | 69               | 92             | 400            | 284              | 184                 | 742               | 1,771                  | 6,000                      | 29.52%        |
| 01-410-54-00-5488                                    | OFFICE CLEANING              | -                | 108            | -              | 258              | 108                 | 108               | 580                    | 788                        | 73.60%        |
| 01-410-54-00-5490                                    | VEHICLE MAINTENANCE SERVICES | -                | 3,432          | 4,711          | 3,703            | 1,698               | 2,716             | 16,261                 | 65,000                     | 25.02%        |
| <i>Supplies</i>                                      |                              |                  |                |                |                  |                     |                   |                        |                            |               |
| 01-410-56-00-5600                                    | WEARING APPAREL              | -                | 703            | 86             | 103              | -                   | 460               | 1,352                  | 5,000                      | 27.05%        |
| 01-410-56-00-5620                                    | OPERATING SUPPLIES           | -                | 1,258          | 268            | 696              | 236                 | 415               | 2,872                  | 19,450                     | 14.77%        |
| 01-410-56-00-5628                                    | VEHICLE MAINTENANCE SUPPLIES | 136              | 835            | 2,285          | 2,293            | 1,640               | 2,955             | 10,145                 | 42,000                     | 24.16%        |
| 01-410-56-00-5630                                    | SMALL TOOLS & EQUIPMENT      | -                | 323            | 69             | -                | 103                 | 109               | 604                    | 7,500                      | 8.05%         |
| 01-410-56-00-5640                                    | REPAIR & MAINTENANCE         | -                | 366            | 1,530          | 388              | 908                 | 1,512             | 4,703                  | 24,000                     | 19.60%        |
| 01-410-56-00-5665                                    | JULIE SUPPLIES               | -                | -              | 421            | -                | -                   | -                 | 421                    | 2,234                      | 18.86%        |
| 01-410-56-00-5695                                    | GASOLINE                     | -                | 410            | 1,393          | 522              | 3,599               | 652               | 6,577                  | 25,726                     | 25.56%        |
| <b>TOTAL EXP: PUBLIC WORKS - STREET OPS</b>          |                              | <b>76,956</b>    | <b>61,258</b>  | <b>99,433</b>  | <b>71,149</b>    | <b>76,491</b>       | <b>93,377</b>     | <b>478,663</b>         | <b>1,201,235</b>           | <b>39.85%</b> |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                                     | DESCRIPTION                  | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget   |
|--|------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------------------|---------------|
|  |                              | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |               |
| <b>PW - HEALTH &amp; SANITATION EXPENDITURES</b>   |                              |                  |                |                |                  |                     |                   |                        |                            |               |
| <i>Contractual Services</i>                        |                              |                  |                |                |                  |                     |                   |                        |                            |               |
| 01-540-54-00-5441                                  | GARBAGE SRVCS - SR SUBSIDY   | -                | -              | 3,479          | 3,439            | 3,471               | -                 | 10,389                 | 35,875                     | 28.96%        |
| 01-540-54-00-5442                                  | GARBAGE SERVICES             | -                | -              | 107,642        | 107,983          | 108,537             | -                 | 324,162                | 1,268,428                  | 25.56%        |
| 01-540-54-00-5443                                  | LEAF PICKUP                  | -                | 600            | -              | -                | -                   | -                 | 600                    | 7,000                      | 8.57%         |
| <b>TOTAL EXPENDITURES: HEALTH &amp; SANITATION</b> |                              | -                | <b>600</b>     | <b>111,120</b> | <b>111,422</b>   | <b>112,009</b>      | -                 | <b>335,151</b>         | <b>1,311,303</b>           | <b>25.56%</b> |
| <b>ADMINISTRATIVE SERVICES EXPENDITURES</b>        |                              |                  |                |                |                  |                     |                   |                        |                            |               |
| <i>Salaries &amp; Wages</i>                        |                              |                  |                |                |                  |                     |                   |                        |                            |               |
| 01-640-50-00-5092                                  | POLICE SPECIAL DETAIL WAGES  | -                | -              | -              | -                | -                   | -                 | -                      | 500                        | 0.00%         |
| <i>Benefits</i>                                    |                              |                  |                |                |                  |                     |                   |                        |                            |               |
| 01-640-52-00-5230                                  | UNEMPLOYMENT INSURANCE       | 5,351            | -              | 5,351          | -                | -                   | 5,351             | 16,054                 | 15,000                     | 107.03%       |
| 01-640-52-00-5231                                  | LIABILITY INSURANCE          | 71,918           | 25,885         | 30,392         | 25,041           | 24,635              | 24,635            | 202,505                | 343,684                    | 58.92%        |
| 01-640-52-00-5240                                  | RETIREES - GROUP HEALTH INS  | 13,805           | 1,677          | (1,198)        | 8,142            | 7,016               | 2,257             | 31,699                 | 39,066                     | 81.14%        |
| 01-640-52-00-5241                                  | RETIREES - DENTAL INSURANCE  | 35               | (1)            | (372)          | 178              | 593                 | 449               | 882                    | 423                        | 208.59%       |
| 01-640-52-00-5242                                  | RETIREES - VISION INSURANCE  | 212              | 13             | (26)           | (49)             | 102                 | 77                | 330                    | 80                         | 412.09%       |
| <i>Contractual Services</i>                        |                              |                  |                |                |                  |                     |                   |                        |                            |               |
| 01-640-54-00-5418                                  | PURCHASING SERVICES          | -                | -              | -              | -                | 13,927              | -                 | 13,927                 | 59,664                     | 23.34%        |
| 01-640-54-00-5423                                  | IDOR ADMINISTRATION FEE      | 2,929            | 3,387          | 3,239          | 3,981            | 4,621               | 4,255             | 22,413                 | 47,047                     | 47.64%        |
| 01-640-54-00-5427                                  | GC HOUSING RENTAL ASSISTANCE | 1,538            | 769            | 769            | 769              | 769                 | 769               | 5,383                  | 9,843                      | 54.69%        |
| 01-640-54-00-5428                                  | UTILITY TAX REBATE           | -                | -              | -              | -                | -                   | -                 | -                      | 14,375                     | 0.00%         |
| 01-640-54-00-5432                                  | FACILITY MANAGEMENT SERVICES | -                | -              | -              | -                | 15,567              | -                 | 15,567                 | 64,443                     | 24.16%        |
| 01-640-54-00-5439                                  | AMUSEMENT TAX REBATE         | -                | -              | -              | 63               | 95                  | 365               | 523                    | 46,000                     | 1.14%         |
| 01-640-54-00-5449                                  | KENCOM                       | -                | 14,447         | 1,153          | 1,153            | 1,173               | 1,174             | 19,101                 | 154,350                    | 12.38%        |
| 01-640-54-00-5450                                  | INFORMATION TECH SRVCS       | 7,450            | 14,594         | 1,031          | 1,858            | 10,333              | 37,245            | 72,511                 | 392,681                    | 18.47%        |
| 01-640-54-00-5456                                  | CORPORATE COUNSEL            | -                | 7,910          | 6,390          | 5,376            | 8,500               | 9,122             | 37,298                 | 110,000                    | 33.91%        |
| 01-640-54-00-5461                                  | LITIGATION COUNSEL           | -                | 12,160         | 10,564         | 1,503            | 1,811               | -                 | 26,037                 | 110,000                    | 23.67%        |
| 01-640-54-00-5462                                  | PROFESSIONAL SERVICES        | -                | 523            | -              | -                | 4,667               | -                 | 5,190                  | 8,250                      | 62.90%        |
| 01-640-54-00-5463                                  | SPECIAL COUNSEL              | -                | -              | 1,395          | 7,420            | 5,910               | 2,455             | 17,180                 | 25,000                     | 68.72%        |
| 01-640-54-00-5465                                  | ENGINEERING SERVICES         | (496)            | 100            | 14,751         | 24,662           | 26,618              | 25,544            | 91,179                 | 390,000                    | 23.38%        |
| 01-640-54-00-5473                                  | KENDALL AREA TRANSIT         | -                | -              | -              | -                | -                   | -                 | -                      | 25,000                     | 0.00%         |
| 01-640-54-00-5475                                  | CABLE CONSORTIUM FEE         | -                | -              | -              | -                | -                   | -                 | -                      | 105,000                    | 0.00%         |
| 01-640-54-00-5481                                  | HOTEL TAX REBATES            | -                | -              | 1,627          | 10,936           | 3,695               | 3,687             | 19,945                 | 72,000                     | 27.70%        |
| 01-640-54-00-5486                                  | ECONOMIC DEVELOPMENT         | -                | 9,425          | 20,542         | 9,425            | 9,425               | 26,825            | 75,642                 | 160,000                    | 47.28%        |
| 01-640-54-00-5491                                  | CITY PROPERTY TAX REBATE     | -                | -              | -              | -                | -                   | 1,287             | 1,287                  | 1,300                      | 99.03%        |
| 01-640-54-00-5492                                  | SALES TAX REBATES            | -                | -              | -              | -                | -                   | 376,539           | 376,539                | 906,762                    | 41.53%        |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                            | DESCRIPTION                    | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget   |
|---|--------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------------------|---------------|
|   |                                | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |               |
| 01-640-54-00-5493                         | BUSINESS DISTRICT REBATES      | 25,787           | 30,222         | 26,587         | 31,066           | 39,707              | 33,474            | 186,843                | 397,057                    | 47.06%        |
| 01-640-54-00-5494                         | ADMISSIONS TAX REBATE          | -                | -              | -              | -                | -                   | -                 | -                      | 145,000                    | 0.00%         |
| 01-640-54-00-5499                         | BAD DEBT                       | -                | -              | -              | -                | -                   | -                 | -                      | 1,500                      | 0.00%         |
| <i>Supplies</i>                           |                                |                  |                |                |                  |                     |                   |                        |                            |               |
| 01-640-56-00-5625                         | REIMBURSEABLE REPAIRS          | -                | -              | -              | -                | -                   | -                 | -                      | 15,000                     | 0.00%         |
| <i>Other Financing Uses</i>               |                                |                  |                |                |                  |                     |                   |                        |                            |               |
| 01-640-70-00-7799                         | CONTINGENCY                    | -                | -              | -              | -                | -                   | -                 | -                      | 80,000                     | 0.00%         |
| 01-640-99-00-9915                         | TRANSFER TO CITY-WIDE CAPITAL  | 21,667           | 21,667         | 21,667         | 21,667           | 21,667              | 21,667            | 130,000                | 260,000                    | 50.00%        |
| 01-640-99-00-9942                         | TRANSFER TO DEBT SERVICE       | 26,269           | 26,269         | 26,269         | 26,269           | 26,269              | 26,269            | 157,613                | 315,225                    | 50.00%        |
| 01-640-99-00-9952                         | TRANSFER TO SEWER              | 14,562           | 14,562         | 14,562         | 14,562           | 14,562              | 14,562            | 87,372                 | 174,744                    | 50.00%        |
| 01-640-99-00-9979                         | TRANSFER TO PARKS & RECREATION | 109,107          | 109,107        | 109,107        | 109,107          | 109,107             | 109,107           | 654,642                | 1,309,284                  | 50.00%        |
| 01-640-99-00-9982                         | TRANSFER TO LIBRARY OPS        | 5,911            | 1,911          | 2,244          | 1,911            | 1,911               | 2,244             | 16,132                 | 26,584                     | 60.68%        |
| <b>TOTAL EXPENDITURES: ADMIN SERVICES</b> |                                | <b>306,045</b>   | <b>294,625</b> | <b>296,044</b> | <b>305,038</b>   | <b>352,679</b>      | <b>729,360</b>    | <b>2,283,792</b>       | <b>5,824,862</b>           | <b>39.21%</b> |

|                                |                  |                  |                  |                  |                  |                  |                   |                   |               |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|---------------|
| <b>TOTAL FUND REVENUES</b>     | <b>882,927</b>   | <b>2,790,802</b> | <b>1,009,940</b> | <b>1,470,351</b> | <b>2,671,458</b> | <b>2,256,167</b> | <b>11,081,644</b> | <b>16,933,486</b> | <b>65.44%</b> |
| <b>TOTAL FUND EXPENDITURES</b> | <b>1,092,395</b> | <b>1,499,047</b> | <b>1,034,533</b> | <b>1,018,308</b> | <b>1,555,443</b> | <b>1,497,724</b> | <b>7,697,450</b>  | <b>16,898,632</b> | <b>45.55%</b> |
| <b>FUND SURPLUS (DEFICIT)</b>  | <b>(209,468)</b> | <b>1,291,755</b> | <b>(24,592)</b>  | <b>452,043</b>   | <b>1,116,014</b> | <b>758,442</b>   | <b>3,384,194</b>  | <b>34,854</b>     |               |

**FOX HILL SSA REVENUES**

|                                     |                |          |              |            |            |              |            |               |               |               |
|-------------------------------------|----------------|----------|--------------|------------|------------|--------------|------------|---------------|---------------|---------------|
| 11-000-40-00-4000                   | PROPERTY TAXES | -        | 8,166        | 427        | 532        | 6,516        | 356        | 15,997        | 16,034        | 99.77%        |
| <b>TOTAL REVENUES: FOX HILL SSA</b> |                | <b>-</b> | <b>8,166</b> | <b>427</b> | <b>532</b> | <b>6,516</b> | <b>356</b> | <b>15,997</b> | <b>16,034</b> | <b>99.77%</b> |

**FOX HILL SSA EXPENDITURES**

|                   |                              |   |   |     |     |     |        |        |        |        |
|-------------------|------------------------------|---|---|-----|-----|-----|--------|--------|--------|--------|
| 11-111-54-00-5462 | PROFESSIONAL SERVICES        | - | - | -   | -   | -   | -      | -      | 3,126  | 0.00%  |
| 11-111-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | - | - | 423 | 423 | 212 | 15,415 | 16,473 | 34,200 | 48.17% |

|                                |          |              |            |            |              |                 |               |                 |               |
|--------------------------------|----------|--------------|------------|------------|--------------|-----------------|---------------|-----------------|---------------|
| <b>TOTAL FUND REVENUES</b>     | <b>-</b> | <b>8,166</b> | <b>427</b> | <b>532</b> | <b>6,516</b> | <b>356</b>      | <b>15,997</b> | <b>16,034</b>   | <b>99.77%</b> |
| <b>TOTAL FUND EXPENDITURES</b> | <b>-</b> | <b>-</b>     | <b>423</b> | <b>423</b> | <b>212</b>   | <b>15,415</b>   | <b>16,473</b> | <b>37,326</b>   | <b>44.13%</b> |
| <b>FUND SURPLUS (DEFICIT)</b>  | <b>-</b> | <b>8,166</b> | <b>4</b>   | <b>109</b> | <b>6,305</b> | <b>(15,059)</b> | <b>(476)</b>  | <b>(21,292)</b> |               |

**SUNFLOWER SSA REVENUES**

|                                      |                |          |              |            |           |              |            |               |               |               |
|--------------------------------------|----------------|----------|--------------|------------|-----------|--------------|------------|---------------|---------------|---------------|
| 12-000-40-00-4000                    | PROPERTY TAXES | -        | 9,580        | 853        | 93        | 9,135        | 614        | 20,276        | 20,363        | 99.57%        |
| <b>TOTAL REVENUES: SUNFLOWER SSA</b> |                | <b>-</b> | <b>9,580</b> | <b>853</b> | <b>93</b> | <b>9,135</b> | <b>614</b> | <b>20,276</b> | <b>20,363</b> | <b>99.57%</b> |

**SUNFLOWER SSA EXPENDITURES**

|                   |                  |   |   |   |   |   |   |   |       |       |
|-------------------|------------------|---|---|---|---|---|---|---|-------|-------|
| 12-112-54-00-5416 | POND MAINTENANCE | - | - | - | - | - | - | - | 5,000 | 0.00% |
|-------------------|------------------|---|---|---|---|---|---|---|-------|-------|



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                 | DESCRIPTION                  | % of Fiscal Year | FISCAL YEAR 2020 |                |                |                  |                     | FISCAL YEAR 2021  |                        |               |               |
|--------------------------------|------------------------------|------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|---------------|---------------|
|                                |                              |                  | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 | Year-to-Date<br>Totals | BUDGET        | % of Budget   |
| 12-112-54-00-5462              | PROFESSIONAL SERVICES        |                  | -                | -              | -              | -                | -                   | -                 | -                      | 3,126         | 0.00%         |
| 12-112-54-00-5495              | OUTSIDE REPAIR & MAINTENANCE |                  | -                | 400            | 3,693          | 400              | 1,532               | 933               | 6,957                  | 12,200        | 57.02%        |
| <b>TOTAL FUND REVENUES</b>     |                              |                  | -                | <b>9,580</b>   | <b>853</b>     | <b>93</b>        | <b>9,135</b>        | <b>614</b>        | <b>20,276</b>          | <b>20,363</b> | <b>99.57%</b> |
| <b>TOTAL FUND EXPENDITURES</b> |                              |                  | -                | <b>400</b>     | <b>3,693</b>   | <b>400</b>       | <b>1,532</b>        | <b>933</b>        | <b>6,957</b>           | <b>20,326</b> | <b>34.23%</b> |
| <b>FUND SURPLUS (DEFICIT)</b>  |                              |                  | -                | <b>9,180</b>   | <b>(2,839)</b> | <b>(307)</b>     | <b>7,603</b>        | <b>(318)</b>      | <b>13,319</b>          | <b>37</b>     |               |

**MOTOR FUEL TAX REVENUES**

|                                       |                            |         |                |               |                |               |               |               |                |                |               |
|---------------------------------------|----------------------------|---------|----------------|---------------|----------------|---------------|---------------|---------------|----------------|----------------|---------------|
| 15-000-41-00-4112                     | MOTOR FUEL TAX             | 33,790  | 26,525         | 26,279        | 32,705         | 38,892        | 35,398        | 193,589       | 472,697        | 40.95%         |               |
| 15-000-41-00-4113                     | MFT HIGH GROWTH            | -       | -              | 35,474        | -              | -             | -             | 35,474        | 11,000         | 322.49%        |               |
| 15-000-41-00-4114                     | TRANSPORTATION RENEWAL TAX | 22,626  | 18,145         | 19,680        | 23,536         | 26,736        | 25,562        | 136,284       | 320,901        | 42.47%         |               |
| 15-000-41-00-4115                     | REBUILD ILLINOIS           | 208,937 | -              | 208,937       | -              | -             | -             | 417,875       | 5,000          | 8357.50%       |               |
| 15-000-45-00-4500                     | INVESTMENT EARNINGS        | 418     | 272            | 157           | 64             | 60            | 60            | 1,032         | 4,263          | 24.20%         |               |
| <b>TOTAL REVENUES: MOTOR FUEL TAX</b> |                            |         | <b>265,772</b> | <b>44,942</b> | <b>290,527</b> | <b>56,305</b> | <b>65,688</b> | <b>61,020</b> | <b>784,254</b> | <b>813,861</b> | <b>96.36%</b> |

**MOTOR FUEL TAX EXPENDITURES**

| <i>Capital Outlay</i>          |                               |       |                |                 |                  |               |               |               |                |                  |               |
|--------------------------------|-------------------------------|-------|----------------|-----------------|------------------|---------------|---------------|---------------|----------------|------------------|---------------|
| 15-155-56-00-5618              | SALT                          | -     | -              | -               | -                | -             | -             | -             | -              | 175,000          | 0.00%         |
| 15-155-60-00-6004              | BASELINE ROAD BRIDGE REPAIRS  | -     | -              | -               | -                | -             | -             | -             | -              | 25,000           | 0.00%         |
| 15-155-60-00-6025              | ROADS TO BETTER ROADS PROGRAM | -     | 61,694         | 509,259         | 27,674           | 51,585        | -             | 650,212       | 781,674        | 83.18%           |               |
| 15-155-60-00-6028              | PAVEMENT STRIPING PROGRAM     | -     | -              | -               | -                | -             | -             | -             | 62,000         | 0.00%            |               |
| 15-155-60-00-6079              | ROUTE 47 EXPANSION            | 6,149 | 6,149          | 6,149           | 6,149            | 6,149         | 6,149         | 36,893        | 73,788         | 50.00%           |               |
| <b>TOTAL FUND REVENUES</b>     |                               |       | <b>265,772</b> | <b>44,942</b>   | <b>290,527</b>   | <b>56,305</b> | <b>65,688</b> | <b>61,020</b> | <b>784,254</b> | <b>813,861</b>   | <b>96.36%</b> |
| <b>TOTAL FUND EXPENDITURES</b> |                               |       | <b>6,149</b>   | <b>67,843</b>   | <b>515,408</b>   | <b>33,823</b> | <b>57,734</b> | <b>6,149</b>  | <b>687,105</b> | <b>1,117,462</b> | <b>61.49%</b> |
| <b>FUND SURPLUS (DEFICIT)</b>  |                               |       | <b>259,623</b> | <b>(22,901)</b> | <b>(224,881)</b> | <b>22,483</b> | <b>7,954</b>  | <b>54,871</b> | <b>97,149</b>  | <b>(303,601)</b> |               |

**CITY-WIDE CAPITAL REVENUES**

| <i>Intergovernmental</i>      |                                     |       |         |        |         |        |         |         |         |         |       |
|-------------------------------|-------------------------------------|-------|---------|--------|---------|--------|---------|---------|---------|---------|-------|
| 23-000-41-00-4189             | STATE GRANTS-MATERIALS STORAGE SHED | -     | -       | -      | 30,000  | -      | -       | 30,000  | -       | -       | 0.00% |
| <i>Licenses &amp; Permits</i> |                                     |       |         |        |         |        |         |         |         |         |       |
| 23-000-42-00-4214             | DEVELOPMENT FEES                    | -     | -       | 85     | -       | -      | 1,000   | 1,085   | 6,000   | 18.08%  |       |
| 23-000-42-00-4218             | DEVELOPMENT FEES - MUNICIPAL BLDG   | 3,968 | 1,759   | 1,759  | 26,985  | 38,289 | 34,171  | 106,931 | 35,000  | 305.52% |       |
| 23-000-42-00-4222             | ROAD CONTRIBUTION FEE               | 8,000 | 6,000   | 28,000 | 62,000  | 50,000 | 50,000  | 204,000 | 100,000 | 204.00% |       |
| <i>Charges for Service</i>    |                                     |       |         |        |         |        |         |         |         |         |       |
| 23-000-44-00-4440             | ROAD INFRASTRUCTURE FEES            | 330   | 129,357 | 580    | 129,954 | 340    | 130,285 | 390,845 | 780,000 | 50.11%  |       |
| <i>Investment Earnings</i>    |                                     |       |         |        |         |        |         |         |         |         |       |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                           | DESCRIPTION               | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget   |
|--|---------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------------------|---------------|
|  |                           | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |               |
| 23-000-45-00-4500                        | INVESTMENT EARNINGS       | 6                | 5              | 6              | 6                | 6                   | 6                 | 35                     | 1,098                      | 3.17%         |
| <i>Reimbursements</i>                    |                           |                  |                |                |                  |                     |                   |                        |                            |               |
| 23-000-46-00-4614                        | REIMB - BLACKBERRY WOODS  | -                | -              | -              | 2,383            | -                   | 2,384             | 4,767                  | 10,973                     | 43.44%        |
| 23-000-46-00-4612                        | MILL ROAD IMPROVEMENTS    | 33,274           | -              | -              | -                | -                   | -                 | 33,274                 | -                          | 0.00%         |
| 23-000-46-00-4621                        | REIMB - FOUNTAIN VILLAGE  | -                | 1,283          | -              | 129              | -                   | -                 | 1,411                  | 38,599                     | 3.66%         |
| 23-000-46-00-4636                        | REIMB - RAINTREE VILLAGE  | -                | -              | -              | -                | -                   | -                 | -                      | 70,000                     | 0.00%         |
| 23-000-46-00-4690                        | REIMB - PUSH FOR THE PATH | -                | -              | -              | -                | -                   | -                 | -                      | 26,523                     | 0.00%         |
| 23-000-46-00-4690                        | REIMB - MISCELLANEOUS     | -                | 393            | -              | 8,600            | -                   | 10,193            | 19,186                 | 5,477                      | 350.29%       |
| <i>Other Financing Sources</i>           |                           |                  |                |                |                  |                     |                   |                        |                            |               |
| 23-000-48-00-4845                        | DONATIONS                 | -                | -              | -              | -                | -                   | -                 | -                      | 2,000                      | 0.00%         |
| 23-000-49-00-4901                        | TRANSFER FROM GENERAL     | 21,667           | 21,667         | 21,667         | 21,667           | 21,667              | 21,667            | 130,000                | 260,000                    | 50.00%        |
| <b>TOTAL REVENUES: CITY-WIDE CAPITAL</b> |                           | <b>67,244</b>    | <b>160,463</b> | <b>52,096</b>  | <b>281,723</b>   | <b>110,302</b>      | <b>249,705</b>    | <b>921,534</b>         | <b>1,335,670</b>           | <b>68.99%</b> |

**CW MUNICIPAL BUILDING EXPENDITURES**

|                   |                                |       |       |       |       |        |        |        |           |        |
|-------------------|--------------------------------|-------|-------|-------|-------|--------|--------|--------|-----------|--------|
| 23-216-54-00-5446 | PROPERTY & BLDG MAINT SERVICES | 2,643 | 463   | 6,813 | 8,815 | 5,219  | 17,943 | 41,895 | 135,000   | 31.03% |
| 23-216-56-00-5626 | HANGING BASKETS                | -     | -     | -     | 320   | -      | -      | 320    | 2,000     | 16.00% |
| 23-216-56-00-5656 | PROPERTY & BLDG MAINT SUPPLIES | -     | 6,117 | 26    | 263   | 127    | 72     | 6,605  | 25,000    | 26.42% |
| 23-216-60-00-6011 | PROPERTY ACQUISITION           | -     | -     | -     | -     | -      | -      | -      | 1,900,000 | 0.00%  |
| 23-216-99-00-9901 | TRANSFER TO GENERAL            | -     | -     | -     | -     | 14,583 | 2,917  | 17,500 | 35,000    | 50.00% |

**CITY-WIDE CAPITAL EXPENDITURES**

| <i>Contractual Services</i> |                                    |   |         |        |        |        |       |        |         |         |
|-----------------------------|------------------------------------|---|---------|--------|--------|--------|-------|--------|---------|---------|
| 23-230-54-00-5462           | PROFESSIONAL SERVICES              | - | -       | 1,000  | -      | -      | -     | 1,000  | 5,000   | 20.00%  |
| 23-230-54-00-5465           | ENGINEERING SERVICES               | - | -       | -      | -      | -      | -     | -      | 10,000  | 0.00%   |
| 23-230-54-00-5482           | STREET LIGHTING                    | - | 3,623   | 6,901  | 7,652  | 10,880 | 8,683 | 37,739 | 108,989 | 34.63%  |
| 23-230-54-00-5498           | PAYING AGENT FEES                  | - | -       | -      | 475    | -      | -     | 475    | 475     | 100.00% |
| 23-230-54-00-5499           | BAD DEBT                           | - | -       | -      | -      | -      | -     | -      | 1,500   | 0.00%   |
| 23-230-56-00-5619           | SIGNS                              | - | 664     | 1,503  | 923    | 168    | 1,766 | 5,025  | 15,000  | 33.50%  |
| 23-230-60-00-6032           | ASPHALT PATCHING                   | - | -       | 339    | -      | -      | -     | 339    | 35,000  | 0.97%   |
| 23-230-56-00-5637           | SIDEWALK CONSTRUCTION SUPPLIES     | - | -       | -      | 2,060  | -      | 3,150 | 5,210  | 5,000   | 104.20% |
| 23-230-56-00-5642           | STREET LIGHTING & OTHER SUPPLIES   | - | 289     | 14     | 348    | 829    | 161   | 1,642  | 45,000  | 3.65%   |
| <i>Capital Outlay</i>       |                                    |   |         |        |        |        |       |        |         |         |
| 23-230-60-00-6012           | MILL ROAD IMPROVEMENTS             | - | -       | -      | 8,250  | -      | -     | 8,250  | -       | 0.00%   |
| 23-230-60-00-6014           | BLACKBERRY WOODS SUBDIVISION       | - | -       | -      | 2,383  | -      | 2,384 | 4,767  | 10,973  | 43.44%  |
| 23-230-60-00-6016           | US 34 (CENTER/ELDAMAIN RD) PROJECT | - | -       | -      | -      | -      | -     | -      | 110,000 | 0.00%   |
| 23-230-60-00-6023           | FOUNTAIN VILLAGE SUBDIVISION       | - | -       | 37     | 129    | -      | -     | 165    | 38,599  | 0.43%   |
| 23-230-60-00-6025           | ROAD TO BETTER ROADS PROGRAM       | - | (3,500) | 25,687 | 15,494 | 5,045  | 1,169 | 43,894 | 312,500 | 14.05%  |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                 | DESCRIPTION                       | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget   |
|--------------------------------|-----------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------------------|---------------|
|                                |                                   | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |               |
| 23-230-60-00-6036              | RAINTREE VILLAGE IMPROVEMENTS     | -                | -              | -              | 8,916            | 1,698               | 72,425            | 83,038                 | 70,000                     | 118.63%       |
| 23-230-60-00-6041              | SIDEWALK REPLACEMENT PROGRAM      | -                | -              | -              | -                | -                   | -                 | -                      | 125,000                    | 0.00%         |
| 23-230-60-00-6058              | RT71 (RT47/ORCHARD RD) PROJECT    | -                | -              | -              | -                | -                   | 56,039            | 56,039                 | 53,878                     | 104.01%       |
| 23-230-60-00-6059              | US RT34 (IL47/ORCHARD RD) PROJECT | -                | -              | -              | -                | -                   | -                 | -                      | 27,000                     | 0.00%         |
| 23-230-60-00-6094              | ITEP KENNEDY RD BIKE TRAIL        | -                | -              | -              | -                | -                   | -                 | -                      | 32,000                     | 0.00%         |
| <i>2014A Bond</i>              |                                   |                  |                |                |                  |                     |                   |                        |                            |               |
| 23-230-78-00-8000              | PRINCIPAL PAYMENT                 | -                | -              | -              | -                | -                   | -                 | -                      | 200,000                    | 0.00%         |
| 23-230-78-00-8050              | INTEREST PAYMENT                  | 60,669           | -              | -              | -                | -                   | -                 | 60,669                 | 121,338                    | 50.00%        |
| 23-230-99-00-9951              | TRANSFER TO WATER                 | 8,658            | 8,658          | 8,658          | 8,658            | 8,658               | 8,658             | 51,948                 | 103,895                    | 50.00%        |
| <b>TOTAL FUND REVENUES</b>     |                                   | <b>67,244</b>    | <b>160,463</b> | <b>52,096</b>  | <b>281,723</b>   | <b>110,302</b>      | <b>249,705</b>    | <b>921,534</b>         | <b>1,335,670</b>           | <b>68.99%</b> |
| <b>TOTAL FUND EXPENDITURES</b> |                                   | <b>71,970</b>    | <b>16,314</b>  | <b>50,978</b>  | <b>64,684</b>    | <b>47,207</b>       | <b>175,366</b>    | <b>426,518</b>         | <b>3,528,147</b>           | <b>12.09%</b> |
| <b>FUND SURPLUS (DEFICIT)</b>  |                                   | <b>(4,726)</b>   | <b>144,149</b> | <b>1,119</b>   | <b>217,039</b>   | <b>63,094</b>       | <b>74,339</b>     | <b>495,015</b>         | <b>(2,192,477)</b>         |               |

**VEHICLE & EQUIPMENT REVENUE**

|                               |                                   |       |       |        |        |        |        |        |         |         |
|-------------------------------|-----------------------------------|-------|-------|--------|--------|--------|--------|--------|---------|---------|
| <i>Intergovernmental</i>      |                                   |       |       |        |        |        |        |        |         |         |
| 25-000-41-00-4170             | STATE GRANTS                      | -     | -     | -      | 4,795  | -      | -      | 4,795  | -       | 0.00%   |
| <i>Licenses &amp; Permits</i> |                                   |       |       |        |        |        |        |        |         |         |
| 25-000-42-00-4215             | DEVELOPMENT FEES - POLICE CAPITAL | 2,400 | 900   | 4,500  | 11,100 | 10,800 | 10,200 | 39,900 | 30,000  | 133.00% |
| 25-000-42-00-4217             | WEATHER WARNING SIREN FEES        | 109   | -     | -      | 217    | 380    | 271    | 977    | -       | 0.00%   |
| 25-000-42-00-4218             | ENGINEERING CAPITAL FEE           | 800   | 300   | 1,500  | 3,700  | 3,500  | 3,100  | 12,900 | 10,000  | 129.00% |
| 25-000-42-00-4219             | DEVELOPMENT FEES - PW CAPITAL     | 5,600 | 2,100 | 10,500 | 25,900 | 25,400 | 24,400 | 93,900 | 64,500  | 145.58% |
| 25-000-42-00-4220             | DEVELOPMENT FEES - PARK CAPITAL   | 400   | 150   | 750    | 1,850  | 1,750  | 1,550  | 6,450  | 5,000   | 129.00% |
| <i>Fines &amp; Forfeits</i>   |                                   |       |       |        |        |        |        |        |         |         |
| 25-000-43-00-4315             | DUI FINES                         | 422   | -     | 28     | 446    | 254    | -      | 1,150  | 8,000   | 14.37%  |
| 25-000-43-00-4316             | ELECTRONIC CITATION FEES          | 10    | 20    | 28     | 58     | 68     | 82     | 266    | 800     | 33.21%  |
| <i>Charges for Service</i>    |                                   |       |       |        |        |        |        |        |         |         |
| 25-000-44-00-4418             | MOWING INCOME                     | -     | -     | 939    | 676    | -      | 376    | 1,990  | 2,000   | 99.51%  |
| 25-000-44-00-4420             | POLICE CHARGEBACK                 | 3,654 | 3,654 | 3,654  | 3,654  | 3,654  | 3,654  | 21,922 | 43,844  | 50.00%  |
| 25-000-44-00-4421             | PUBLIC WORKS CHARGEBACK           | -     | -     | 35,626 | 11,879 | 11,879 | 11,879 | 71,264 | 142,551 | 49.99%  |
| 25-000-44-00-4422             | PARKS & RECREATION CHARGEBACK     | -     | -     | -      | -      | -      | -      | -      | 75,000  | 0.00%   |
| 25-000-44-00-4425             | COMPUTER REPLACEMENT CHARGEBACKS  | -     | -     | -      | -      | -      | -      | -      | 5,664   | 0.00%   |
| <i>Investment Earnings</i>    |                                   |       |       |        |        |        |        |        |         |         |
| 25-000-45-00-4522             | INVESTMENT EARNINGS - PARKS       | 77    | 72    | -      | -      | -      | -      | 149    | 1,000   | 14.93%  |
| <i>Miscellaneous</i>          |                                   |       |       |        |        |        |        |        |         |         |
| 25-000-46-00-4691             | MISC REIMB - PW CAPITAL           | -     | -     | 10,368 | -      | -      | -      | 10,368 | -       | 0.00%   |
| 25-000-46-00-4692             | MISC REIMB - PARK CAPITAL         | -     | -     | -      | 2,000  | -      | -      | 2,000  | 59,464  | 3.36%   |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                                 | DESCRIPTION                  | % of Fiscal Year | FISCAL YEAR 2020 |                |                |                  |                     | FISCAL YEAR 2021  |                        |                |               |
|--|------------------------------|------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------|---------------|
|  |                              |                  | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 | Year-to-Date<br>Totals | BUDGET         | % of Budget   |
| 25-000-48-00-4852                              | MISC INCOME - POLICE CAPITAL |                  | -                | 87             | -              | -                | -                   | -                 | 87                     | -              | 0.00%         |
| 25-000-48-00-4853                              | MISC INCOME - GEN GOV        |                  | -                | 492            | -              | -                | -                   | -                 | 492                    | -              | 0.00%         |
| 25-000-48-00-4854                              | MISC INCOME - PW CAPITAL     |                  | -                | -              | 112            | -                | -                   | -                 | 112                    | 1,000          | 11.19%        |
| 25-000-48-00-4855                              | MISC INCOME - PARKS CAPITAL  |                  | -                | 27             | -              | -                | -                   | -                 | 27                     | -              | 0.00%         |
| 25-000-49-00-4920                              | SALE OF CAPITAL ASSETS - PD  |                  | -                | 4,005          | -              | -                | -                   | -                 | 4,005                  | -              | 0.00%         |
| <b>TOTAL REVENUES: VEHICLE &amp; EQUIPMENT</b> |                              |                  | <b>13,471</b>    | <b>11,806</b>  | <b>68,004</b>  | <b>66,275</b>    | <b>57,685</b>       | <b>55,512</b>     | <b>272,752</b>         | <b>448,823</b> | <b>60.77%</b> |

**VEHICLE & EQUIPMENT EXPENDITURES**

**POLICE CAPITAL EXPENDITURES**

| <i>Contractual Services</i>               |                              |   |          |          |            |          |          |          |            |                |              |
|---|------------------------------|---|----------|----------|------------|----------|----------|----------|------------|----------------|--------------|
| 25-205-54-00-5495                         | OUTSIDE REPAIR & MAINTENANCE | - | -        | 457      | -          | -        | -        | -        | 457        | 8,750          | 5.22%        |
| <i>Capital Outlay</i>                     |                              |   |          |          |            |          |          |          |            |                |              |
| 25-205-60-00-6070                         | VEHICLES                     | - | -        | -        | -          | -        | -        | -        | -          | 130,000        | 0.00%        |
| <b>TOTAL EXPENDITURES: POLICE CAPITAL</b> |                              |   | <b>-</b> | <b>-</b> | <b>457</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>457</b> | <b>138,750</b> | <b>0.33%</b> |

**GENERAL GOVERNMENT CAPITAL EXPENDITURES**

| <i>Contractual Services</i>                   |                               |   |          |          |          |          |            |          |            |              |              |
|---|-------------------------------|---|----------|----------|----------|----------|------------|----------|------------|--------------|--------------|
| 25-212-56-00-5635                             | COMPUTER EQUIPMENT & SOFTWARE | - | -        | -        | -        | 418      | -          | -        | 418        | 5,664        | 7.38%        |
| <b>TOTAL EXPENDITURES: GENERAL GOVERNMENT</b> |                               |   | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>418</b> | <b>-</b> | <b>418</b> | <b>5,664</b> | <b>7.38%</b> |

**PUBLIC WORKS CAPITAL EXPENDITURES**

| <i>Contractual Services</i>           |                    |       |               |              |               |              |              |              |               |                |               |
|---------------------------------------|--------------------|-------|---------------|--------------|---------------|--------------|--------------|--------------|---------------|----------------|---------------|
| 25-215-54-00-5448                     | FILING FEES        | 67    | -             | -            | -             | 134          | -            | -            | 201           | 750            | 26.80%        |
| <i>Supplies</i>                       |                    |       |               |              |               |              |              |              |               |                |               |
| 25-215-56-00-5620                     | OPERATING SUPPLIES | -     | -             | -            | -             | -            | -            | -            | -             | 1,000          | 0.00%         |
| <i>Capital Outlay</i>                 |                    |       |               |              |               |              |              |              |               |                |               |
| 25-215-60-00-6060                     | EQUIPMENT          | 6,941 | -             | 34,507       | -             | -            | -            | -            | 41,448        | 130,000        | 31.88%        |
| 25-215-60-00-6070                     | VEHICLES           | -     | -             | -            | -             | -            | -            | -            | -             | 100,000        | 0.00%         |
| <i>185 Wolf Street Building</i>       |                    |       |               |              |               |              |              |              |               |                |               |
| 25-215-92-00-8000                     | PRINCIPAL PAYMENT  | 4,250 | 4,213         | 4,277        | 4,239         | 4,253        | 4,315        | 25,547       | 51,612        | 49.50%         |               |
| 25-215-92-00-8050                     | INTEREST PAYMENT   | 1,533 | 1,570         | 1,506        | 1,544         | 1,530        | 1,468        | 9,151        | 17,784        | 51.46%         |               |
| <b>TOTAL EXPENDITURES: PW CAPITAL</b> |                    |       | <b>12,791</b> | <b>5,783</b> | <b>40,290</b> | <b>5,783</b> | <b>5,917</b> | <b>5,783</b> | <b>76,347</b> | <b>301,146</b> | <b>25.35%</b> |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | 8%     | 17%     | 25%     | 33%       | 42%          | 50%        | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget |
|----------------|-------------|------------------|--------|---------|---------|-----------|--------------|------------|------------------------|----------------------------|-------------|
|                |             |                  | May-20 | June-20 | July-20 | August-20 | September-20 | October-20 |                        |                            |             |

**PARK & RECREATION CAPITAL EXPENDITURES**

| <i>Contractual Services</i>                       |                              |            |            |              |               |               |            |            |               |                |               |       |
|---|------------------------------|------------|------------|--------------|---------------|---------------|------------|------------|---------------|----------------|---------------|-------|
| 25-225-54-00-5495                                 | OUTSIDE REPAIR & MAINTENANCE | -          | -          | -            | -             | -             | -          | -          | -             | -              | 1,600         | 0.00% |
| <i>Capital Outlay</i>                             |                              |            |            |              |               |               |            |            |               |                |               |       |
| 25-225-60-00-6010                                 | PARK IMPROVEMENTS            | -          | -          | 1,213        | 3,090         | 2,179         | -          | -          | 6,482         | 59,464         | 10.90%        |       |
| 25-225-60-00-6013                                 | BEECHER CENTER PARK          | -          | -          | -            | -             | -             | -          | -          | -             | 50,000         | 0.00%         |       |
| 25-225-60-00-6020                                 | BUILDINGS & STRUCTURES       | -          | -          | -            | -             | -             | -          | 618        | 618           | 12,596         | 4.90%         |       |
| 25-225-60-00-6060                                 | EQUIPMENT                    | -          | -          | -            | -             | 52,888        | -          | -          | 52,888        | 10,400         | 508.53%       |       |
| 25-225-60-00-6062                                 | PURCELL PARK                 | -          | -          | -            | 32,270        | 425           | -          | -          | 32,695        | -              | 0.00%         |       |
| 25-225-60-00-6070                                 | VEHICLES                     | -          | -          | -            | -             | -             | -          | -          | -             | 70,000         | 0.00%         |       |
| <i>185 Wolf Street Building</i>                   |                              |            |            |              |               |               |            |            |               |                |               |       |
| 25-225-92-00-8000                                 | PRINCIPAL PAYMENT            | 133        | 132        | 134          | 133           | 133           | 135        | 135        | 800           | 1,617          | 49.50%        |       |
| 25-225-92-00-8050                                 | INTEREST PAYMENT             | 48         | 49         | 47           | 48            | 48            | 46         | 46         | 287           | 557            | 51.48%        |       |
| <b>TOTAL EXPENDITURES: PARK &amp; REC CAPITAL</b> |                              | <b>181</b> | <b>181</b> | <b>1,394</b> | <b>35,542</b> | <b>55,673</b> | <b>799</b> | <b>799</b> | <b>93,769</b> | <b>206,234</b> | <b>45.47%</b> |       |

|                                |               |               |               |               |                |               |                |                  |               |
|--------------------------------|---------------|---------------|---------------|---------------|----------------|---------------|----------------|------------------|---------------|
| <b>TOTAL FUND REVENUES</b>     | <b>13,471</b> | <b>11,806</b> | <b>68,004</b> | <b>66,275</b> | <b>57,685</b>  | <b>55,512</b> | <b>272,752</b> | <b>448,823</b>   | <b>60.77%</b> |
| <b>TOTAL FUND EXPENDITURES</b> | <b>12,972</b> | <b>5,964</b>  | <b>42,141</b> | <b>41,325</b> | <b>62,008</b>  | <b>6,582</b>  | <b>170,991</b> | <b>651,794</b>   | <b>26.23%</b> |
| <b>FUND SURPLUS (DEFICIT)</b>  | <b>499</b>    | <b>5,842</b>  | <b>25,864</b> | <b>24,950</b> | <b>(4,323)</b> | <b>48,930</b> | <b>101,761</b> | <b>(202,971)</b> |               |

**DEBT SERVICE REVENUES**

|                                     |                              |               |               |               |               |               |               |                |                |               |
|-------------------------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|---------------|
| 42-000-42-00-4208                   | RECAPTURE FEES-WATER & SEWER | 400           | 450           | 1,898         | 2,298         | 1,300         | 2,398         | 8,744          | 8,000          | 109.30%       |
| 42-000-49-00-4901                   | TRANSFER FROM GENERAL        | 26,269        | 26,269        | 26,269        | 26,269        | 26,269        | 26,269        | 157,613        | 315,225        | 50.00%        |
| <b>TOTAL REVENUES: DEBT SERVICE</b> |                              | <b>26,669</b> | <b>26,719</b> | <b>28,167</b> | <b>28,567</b> | <b>27,569</b> | <b>28,667</b> | <b>166,357</b> | <b>323,225</b> | <b>51.47%</b> |

**DEBT SERVICE EXPENDITURES**

| 42-420-54-00-5498           | PAYING AGENT FEES | - | -      | - | 475 | - | - | 475    | 475    | 100.00% |       |
|-----------------------------|-------------------|---|--------|---|-----|---|---|--------|--------|---------|-------|
| <i>2014B Refunding Bond</i> |                   |   |        |   |     |   |   |        |        |         |       |
| 42-420-79-00-8000           | PRINCIPAL PAYMENT | - | -      | - | -   | - | - | -      | -      | 295,000 | 0.00% |
| 42-420-79-00-8050           | INTEREST PAYMENT  | - | 13,875 | - | -   | - | - | 13,875 | 27,750 | 50.00%  |       |

|                                |               |               |               |               |               |               |                |                |               |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|---------------|
| <b>TOTAL FUND REVENUES</b>     | <b>26,669</b> | <b>26,719</b> | <b>28,167</b> | <b>28,567</b> | <b>27,569</b> | <b>28,667</b> | <b>166,357</b> | <b>323,225</b> | <b>51.47%</b> |
| <b>TOTAL FUND EXPENDITURES</b> | <b>-</b>      | <b>13,875</b> | <b>-</b>      | <b>475</b>    | <b>-</b>      | <b>-</b>      | <b>14,350</b>  | <b>323,225</b> | <b>4.44%</b>  |
| <b>FUND SURPLUS (DEFICIT)</b>  | <b>26,669</b> | <b>12,844</b> | <b>28,167</b> | <b>28,092</b> | <b>27,569</b> | <b>28,667</b> | <b>152,007</b> | <b>-</b>       |               |

**WATER FUND REVENUES**

| <i>Charges for Service</i> |             |         |         |       |         |       |         |           |           |        |  |
|----------------------------|-------------|---------|---------|-------|---------|-------|---------|-----------|-----------|--------|--|
| 51-000-44-00-4424          | WATER SALES | (1,040) | 494,094 | 9,174 | 637,771 | 8,949 | 655,937 | 1,804,885 | 3,129,000 | 57.68% |  |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                    | DESCRIPTION                     | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget   |
|-----------------------------------|---------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------------------|---------------|
|                                   |                                 | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |               |
| 51-000-44-00-4425                 | BULK WATER SALES                | (1,950)          | -              | -              | -                | -                   | -                 | (1,950)                | 5,000                      | -39.00%       |
| 51-000-44-00-4426                 | LATE PENALTIES - WATER          | -                | -              | -              | -                | -                   | -                 | -                      | 131,250                    | 0.00%         |
| 51-000-44-00-4430                 | WATER METER SALES               | 9,850            | 12,150         | 25,185         | 29,870           | 30,595              | 31,460            | 139,110                | 60,000                     | 231.85%       |
| 51-000-44-00-4440                 | WATER INFRASTRUCTURE FEE        | 325              | 134,919        | 580            | 135,723          | 352                 | 136,092           | 407,991                | 795,000                    | 51.32%        |
| 51-000-44-00-4450                 | WATER CONNECTION FEES           | 35,014           | 12,700         | 38,885         | 82,137           | 134,478             | 102,263           | 405,477                | 230,000                    | 176.29%       |
| <i>Investment Earnings</i>        |                                 |                  |                |                |                  |                     |                   |                        |                            |               |
| 51-000-45-00-4500                 | INVESTMENT EARNINGS             | 149              | 128            | 153            | 170              | 163                 | 148               | 912                    | 22,557                     | 4.04%         |
| <i>Miscellaneous</i>              |                                 |                  |                |                |                  |                     |                   |                        |                            |               |
| 51-000-46-00-4690                 | REIMB - MISCELLANEOUS           | 9,459            | -              | -              | 252              | -                   | 227               | 9,938                  | -                          | 0.00%         |
| 51-000-48-00-4820                 | RENTAL INCOME                   | 8,295            | 8,295          | 8,295          | 8,295            | 8,295               | 8,295             | 49,770                 | 100,010                    | 49.76%        |
| 51-000-48-00-4850                 | MISCELLANEOUS INCOME            | -                | 390            | -              | -                | -                   | -                 | 390                    | 250                        | 156.16%       |
| <i>Other Financing Sources</i>    |                                 |                  |                |                |                  |                     |                   |                        |                            |               |
| 51-000-49-00-4923                 | TRANSFER FROM CITY-WIDE CAPITAL | 8,658            | 8,658          | 8,658          | 8,658            | 8,658               | 8,658             | 51,948                 | 103,895                    | 50.00%        |
| 51-000-49-00-4952                 | TRANSFER FROM SEWER             | 6,260            | 6,260          | 6,260          | 6,260            | 6,260               | 6,260             | 37,563                 | 75,125                     | 50.00%        |
| <b>TOTAL REVENUES: WATER FUND</b> |                                 | <b>75,020</b>    | <b>677,595</b> | <b>97,191</b>  | <b>909,136</b>   | <b>197,751</b>      | <b>949,340</b>    | <b>2,906,033</b>       | <b>4,652,087</b>           | <b>62.47%</b> |

**WATER OPERATIONS EXPENSES**

|                             |                              |        |        |        |        |        |        |         |         |        |
|-----------------------------|------------------------------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| <i>Salaries &amp; Wages</i> |                              |        |        |        |        |        |        |         |         |        |
| 51-510-50-00-5010           | SALARIES & WAGES             | 48,833 | 33,324 | 33,844 | 34,152 | 33,306 | 50,446 | 233,905 | 457,530 | 51.12% |
| 51-510-50-00-5015           | PART-TIME SALARIES           | -      | -      | -      | -      | -      | -      | -       | 30,000  | 0.00%  |
| 51-510-50-00-5020           | OVERTIME                     | 439    | 438    | 177    | 265    | 177    | 1,430  | 2,925   | 22,000  | 13.29% |
| <i>Benefits</i>             |                              |        |        |        |        |        |        |         |         |        |
| 51-510-52-00-5212           | RETIREMENT PLAN CONTRIBUTION | 5,520  | 3,788  | 3,817  | 3,861  | 3,757  | 5,711  | 26,455  | 54,251  | 48.76% |
| 51-510-52-00-5214           | FICA CONTRIBUTION            | 3,646  | 2,472  | 2,490  | 2,521  | 2,449  | 3,857  | 17,435  | 37,576  | 46.40% |
| 51-510-52-00-5216           | GROUP HEALTH INSURANCE       | 15,822 | 7,841  | 7,792  | 8,536  | 10,619 | 7,135  | 57,744  | 107,430 | 53.75% |
| 51-510-52-00-5222           | GROUP LIFE INSURANCE         | 43     | 43     | 43     | 63     | 63     | 63     | 319     | 543     | 58.70% |
| 51-510-52-00-5223           | DENTAL INSURANCE             | 606    | 606    | 456    | 606    | 606    | 606    | 3,488   | 7,278   | 47.93% |
| 51-510-52-00-5224           | VISION INSURANCE             | 198    | 99     | 99     | 99     | 99     | 99     | 693     | 1,129   | 61.39% |
| 51-510-52-00-5230           | UNEMPLOYMENT INSURANCE       | 527    | -      | 527    | -      | -      | 527    | 1,580   | 2,000   | 79.02% |
| 51-510-52-00-5231           | LIABILITY INSURANCE          | 6,659  | 2,281  | 2,281  | 2,281  | 2,281  | 2,281  | 18,063  | 30,961  | 58.34% |
| <i>Contractual Services</i> |                              |        |        |        |        |        |        |         |         |        |
| 51-510-54-00-5401           | ADMINISTRATIVE CHARGEBACK    | 10,352 | 10,352 | 10,352 | 10,352 | 10,352 | 10,352 | 62,112  | 124,225 | 50.00% |
| 51-510-54-00-5412           | TRAINING & CONFERENCES       | -      | -      | -      | -      | -      | -      | -       | 9,200   | 0.00%  |
| 51-510-54-00-5415           | TRAVEL & LODGING             | -      | -      | -      | -      | -      | -      | -       | 4,000   | 0.00%  |
| 51-510-54-00-5426           | PUBLISHING & ADVERTISING     | -      | -      | -      | -      | -      | -      | -       | 500     | 0.00%  |
| 51-510-54-00-5429           | WATER SAMPLES                | -      | 631    | 418    | 793    | 1,607  | 554    | 4,003   | 8,000   | 50.04% |
| 51-510-54-00-5430           | PRINTING & DUPLICATING       | -      | 3      | 3      | 539    | 2      | 493    | 1,039   | 3,250   | 31.97% |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER        | DESCRIPTION                       | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget |
|-----------------------|-----------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------------------|-------------|
|                       |                                   | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |             |
| 51-510-54-00-5440     | TELECOMMUNICATIONS                | 392              | 336            | 5,220          | 1,019            | 3,593               | 3,533             | 14,092                 | 40,000                     | 35.23%      |
| 51-510-54-00-5445     | TREATMENT FACILITY SERVICES       | 12,952           | 14,854         | 16,002         | 14,847           | 12,917              | 12,685            | 84,257                 | 255,000                    | 33.04%      |
| 51-510-54-00-5448     | FILING FEES                       | 67               | -              | -              | 67               | -                   | 134               | 268                    | 3,000                      | 8.93%       |
| 51-510-54-00-5452     | POSTAGE & SHIPPING                | 2,590            | 447            | 2,612          | 51               | 2,930               | 34                | 8,663                  | 19,000                     | 45.60%      |
| 51-510-54-00-5460     | DUES & SUBSCRIPTIONS              | 250              | 150            | -              | 493              | -                   | -                 | 893                    | 2,500                      | 35.72%      |
| 51-510-54-00-5462     | PROFESSIONAL SERVICES             | 4,536            | 4,682          | 4,844          | 4,064            | 9,227               | 7,471             | 34,826                 | 155,000                    | 22.47%      |
| 51-510-54-00-5465     | ENGINEERING SERVICES              | -                | -              | 135            | 1,787            | 2,362               | 988               | 5,271                  | 85,000                     | 6.20%       |
| 51-510-54-00-5480     | UTILITIES                         | -                | 9,003          | 18,131         | 42,261           | 26,472              | 22,421            | 118,289                | 309,520                    | 38.22%      |
| 51-510-54-00-5483     | JULIE SERVICES                    | -                | -              | -              | -                | -                   | -                 | -                      | 3,000                      | 0.00%       |
| 51-510-54-00-5485     | RENTAL & LEASE PURCHASE           | 145              | 95             | 152            | 208              | 152                 | 152               | 903                    | 1,700                      | 53.10%      |
| 51-510-54-00-5488     | OFFICE CLEANING                   | -                | 108            | -              | 258              | 108                 | 108               | 580                    | 788                        | 73.60%      |
| 51-510-54-00-5490     | VEHICLE MAINTENANCE SERVICES      | -                | -              | 482            | -                | 500                 | 413               | 1,395                  | 12,000                     | 11.62%      |
| 51-510-54-00-5495     | OUTSIDE REPAIR & MAINTENANCE      | -                | -              | -              | -                | -                   | -                 | -                      | 32,000                     | 0.00%       |
| 51-510-54-00-5498     | PAYING AGENT FEES                 | -                | -              | 349            | 475              | -                   | 475               | 1,299                  | 1,300                      | 99.95%      |
| 51-510-54-00-5499     | BAD DEBT                          | -                | -              | -              | -                | -                   | -                 | -                      | 10,000                     | 0.00%       |
| <i>Supplies</i>       |                                   |                  |                |                |                  |                     |                   |                        |                            |             |
| 51-510-56-00-5600     | WEARING APPAREL                   | -                | 852            | 222            | 103              | 649                 | 261               | 2,087                  | 5,000                      | 41.74%      |
| 51-510-56-00-5620     | OPERATING SUPPLIES                | -                | 61             | -              | 206              | 280                 | 5,066             | 5,613                  | 16,000                     | 35.08%      |
| 51-510-56-00-5628     | VEHICLE MAINTENANCE SUPPLIES      | -                | -              | 511            | -                | 223                 | 105               | 839                    | 2,500                      | 33.56%      |
| 51-510-56-00-5630     | SMALL TOOLS & EQUIPMENT           | 4                | -              | 80             | 32               | -                   | 5                 | 121                    | 4,000                      | 3.02%       |
| 51-510-56-00-5638     | TREATMENT FACILITY SUPPLIES       | 2,524            | 13,509         | 22,120         | 12,934           | 15,583              | 9,950             | 76,619                 | 178,500                    | 42.92%      |
| 51-510-56-00-5640     | REPAIR & MAINTENANCE              | -                | 416            | 1,573          | 1,310            | -                   | 585               | 3,884                  | 27,500                     | 14.12%      |
| 51-510-56-00-5664     | METERS & PARTS                    | -                | 7,282          | 18,124         | 14,926           | 9,021               | 37,580            | 86,931                 | 100,000                    | 86.93%      |
| 51-510-56-00-5665     | JULIE SUPPLIES                    | -                | -              | 421            | -                | -                   | -                 | 421                    | 2,233                      | 18.87%      |
| 51-510-56-00-5695     | GASOLINE                          | -                | 799            | 873            | 439              | 2,455               | 652               | 5,218                  | 23,540                     | 22.17%      |
| <i>Capital Outlay</i> |                                   |                  |                |                |                  |                     |                   |                        |                            |             |
| 51-510-60-00-6015     | WATER TOWER PAINTING              | -                | -              | -              | -                | -                   | -                 | -                      | 18,000                     | 0.00%       |
| 51-510-60-00-6025     | ROAD TO BETTER ROADS PROGRAM      | -                | -              | 400            | 115              | -                   | 77                | 591                    | 634,000                    | 0.09%       |
| 51-510-60-00-6059     | US34 (IL RT47/ORCHARD) PROJECT    | -                | -              | -              | -                | -                   | -                 | -                      | 7,700                      | 0.00%       |
| 51-510-60-00-6060     | EQUIPMENT                         | -                | -              | -              | -                | -                   | -                 | -                      | 500,300                    | 0.00%       |
| 51-510-60-00-6066     | RTE 71 WATERMAIN REPLACEMENT      | -                | -              | -              | -                | -                   | 26,685            | 26,685                 | 12,871                     | 207.33%     |
| 51-510-60-00-6070     | VEHICLES                          | -                | -              | -              | -                | -                   | -                 | -                      | 90,000                     | 0.00%       |
| 51-510-60-00-6079     | ROUTE 47 EXPANSION                | 3,781            | 3,781          | 3,781          | 3,781            | 3,781               | 3,781             | 22,686                 | 45,372                     | 50.00%      |
| 51-510-60-00-6081     | CATION EXCHANGE MEDIA REPLACEMENT | -                | -              | 32,695         | 30,881           | 78,189              | 1,508             | 143,272                | 25,000                     | 573.09%     |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                | DESCRIPTION       | % of Fiscal Year | % of Fiscal Year |                |                 |                  |                     | Year-to-Date<br>Totals | FISCAL YEAR 2021  |                    |               |
|-------------------------------|-------------------|------------------|------------------|----------------|-----------------|------------------|---------------------|------------------------|-------------------|--------------------|---------------|
|                               |                   |                  | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20  | 33%<br>August-20 | 42%<br>September-20 |                        | 50%<br>October-20 | BUDGET             | % of Budget   |
| <i>2015A Bond</i>             |                   |                  |                  |                |                 |                  |                     |                        |                   |                    |               |
| 51-510-77-00-8000             | PRINCIPAL PAYMENT |                  | -                | -              | -               | -                | -                   | -                      | -                 | 297,837            | 0.00%         |
| 51-510-77-00-8050             | INTEREST PAYMENT  |                  | 70,084           | -              | -               | -                | -                   | -                      | 70,084            | 140,167            | 50.00%        |
| <i>2016 Refunding Bond</i>    |                   |                  |                  |                |                 |                  |                     |                        |                   |                    |               |
| 51-510-85-00-8000             | PRINCIPAL PAYMENT |                  | -                | -              | -               | -                | -                   | -                      | -                 | 1,475,000          | 0.00%         |
| 51-510-85-00-8050             | INTEREST PAYMENT  |                  | -                | 58,825         | -               | -                | -                   | -                      | 58,825            | 117,650            | 50.00%        |
| <i>IEPA Loan L17-156300</i>   |                   |                  |                  |                |                 |                  |                     |                        |                   |                    |               |
| 51-510-89-00-8000             | PRINCIPAL PAYMENT |                  | -                | -              | -               | 53,192           | -                   | -                      | 53,192            | 107,050            | 49.69%        |
| 51-510-89-00-8050             | INTEREST PAYMENT  |                  | -                | -              | -               | 9,323            | -                   | -                      | 9,323             | 17,981             | 51.85%        |
| <i>2014C Refunding Bond</i>   |                   |                  |                  |                |                 |                  |                     |                        |                   |                    |               |
| 51-510-94-00-8000             | PRINCIPAL PAYMENT |                  | -                | -              | -               | -                | -                   | -                      | -                 | 130,000            | 0.00%         |
| 51-510-94-00-8050             | INTEREST PAYMENT  |                  | -                | 10,125         | -               | -                | -                   | -                      | 10,125            | 20,250             | 50.00%        |
| <b>TOTAL FUND REVENUES</b>    |                   |                  | <b>75,020</b>    | <b>677,595</b> | <b>97,191</b>   | <b>909,136</b>   | <b>197,751</b>      | <b>949,340</b>         | <b>2,906,033</b>  | <b>4,652,087</b>   | <b>62.47%</b> |
| <b>TOTAL FUND EXPENSES</b>    |                   |                  | <b>189,970</b>   | <b>187,201</b> | <b>191,026</b>  | <b>256,838</b>   | <b>233,758</b>      | <b>218,223</b>         | <b>1,277,014</b>  | <b>5,828,132</b>   | <b>21.91%</b> |
| <b>FUND SURPLUS (DEFICIT)</b> |                   |                  | <b>(114,949)</b> | <b>490,394</b> | <b>(93,835)</b> | <b>652,299</b>   | <b>(36,006)</b>     | <b>731,117</b>         | <b>1,629,019</b>  | <b>(1,176,045)</b> |               |

**SEWER FUND REVENUES**

|                                   |                              |  |               |                |               |                |               |                |                |                  |               |
|-----------------------------------|------------------------------|--|---------------|----------------|---------------|----------------|---------------|----------------|----------------|------------------|---------------|
| <i>Charges for Service</i>        |                              |  |               |                |               |                |               |                |                |                  |               |
| 52-000-44-00-4435                 | SEWER MAINTENANCE FEES       |  | 366           | 168,959        | 530           | 170,039        | 280           | 170,462        | 510,636        | 1,024,850        | 49.83%        |
| 52-000-44-00-4440                 | SEWER INFRASTRUCTURE FEE     |  | 179           | 64,842         | 286           | 65,209         | 175           | 65,351         | 196,042        | 390,000          | 50.27%        |
| 52-000-44-00-4455                 | SW CONNECTION FEES - OPS     |  | 2,200         | 1,200          | 9,400         | 13,000         | 9,500         | 8,500          | 43,800         | 23,300           | 187.98%       |
| 52-000-44-00-4456                 | SW CONNECTION FEES - CAPITAL |  | 10,800        | 1,800          | 1,800         | 34,200         | 54,000        | 43,200         | 145,800        | 180,000          | 81.00%        |
| 52-000-44-00-4462                 | LATE PENALTIES - SEWER       |  | -             | -              | -             | -              | -             | 4              | 4              | 17,500           | 0.02%         |
| <i>Investment Earnings</i>        |                              |  |               |                |               |                |               |                |                |                  |               |
| 52-000-45-00-4500                 | INVESTMENT EARNINGS          |  | 71            | 59             | 59            | 60             | 61            | 56             | 365            | 7,473            | 4.88%         |
| <i>Other Financing Sources</i>    |                              |  |               |                |               |                |               |                |                |                  |               |
| 52-000-46-00-4690                 | REIMB - MISCELLANEOUS        |  | -             | -              | 2,600         | -              | -             | 110            | 2,710          | -                | 0.00%         |
| 52-000-48-00-4850                 | MISCELLANEOUS INCOME         |  | -             | 215            | -             | -              | -             | -              | 215            | -                | 0.00%         |
| 52-000-49-00-4901                 | TRANSFER FROM GENERAL        |  | 14,562        | 14,562         | 14,562        | 14,562         | 14,562        | 14,562         | 87,372         | 174,744          | 50.00%        |
| <b>TOTAL REVENUES: SEWER FUND</b> |                              |  | <b>28,178</b> | <b>251,636</b> | <b>29,237</b> | <b>297,070</b> | <b>78,577</b> | <b>302,245</b> | <b>986,943</b> | <b>1,817,867</b> | <b>54.29%</b> |

**SEWER OPERATIONS EXPENSES**

|                             |                    |  |        |        |        |        |        |        |         |         |        |
|-----------------------------|--------------------|--|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| <i>Salaries &amp; Wages</i> |                    |  |        |        |        |        |        |        |         |         |        |
| 52-520-50-00-5010           | SALARIES & WAGES   |  | 26,709 | 18,575 | 17,806 | 17,806 | 17,806 | 28,172 | 126,875 | 250,561 | 50.64% |
| 52-520-50-00-5015           | PART-TIME SALARIES |  | -      | -      | -      | -      | -      | -      | -       | 5,000   | 0.00%  |
| 52-520-50-00-5020           | OVERTIME           |  | -      | 88     | -      | -      | -      | -      | 88      | 500     | 17.66% |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER              | DESCRIPTION                  | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021 |         | % of Budget |
|-----------------------------|------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|------------------|---------|-------------|
|                             |                              | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        | BUDGET           |         |             |
| <b>Benefits</b>             |                              |                  |                |                |                  |                     |                   |                        |                  |         |             |
| 52-520-52-00-5212           | RETIREMENT PLAN CONTRIBUTION | 2,983            | 2,085          | 1,989          | 1,989            | 1,989               | 3,063             | 14,098                 | 28,403           | 49.64%  |             |
| 52-520-52-00-5214           | FICA CONTRIBUTION            | 1,963            | 1,347          | 1,281          | 1,281            | 1,281               | 2,075             | 9,228                  | 18,509           | 49.86%  |             |
| 52-520-52-00-5216           | GROUP HEALTH INSURANCE       | 12,449           | 5,816          | 5,610          | 7,274            | 4,419               | 3,657             | 39,226                 | 79,026           | 49.64%  |             |
| 52-520-52-00-5222           | GROUP LIFE INSURANCE         | 26               | 26             | 26             | 93               | 93                  | 93                | 359                    | 314              | 114.21% |             |
| 52-520-52-00-5223           | DENTAL INSURANCE             | 418              | 418            | 315            | 418              | 418                 | 418               | 2,407                  | 5,021            | 47.93%  |             |
| 52-520-52-00-5224           | VISION INSURANCE             | 133              | 66             | 66             | 66               | 66                  | 66                | 464                    | 736              | 63.02%  |             |
| 52-520-52-00-5230           | UNEMPLOYMENT INSURANCE       | 277              | -              | 277            | -                | -                   | 277               | 831                    | 750              | 110.86% |             |
| 52-520-52-00-5231           | LIABILITY INSURANCE          | 3,227            | 1,105          | 1,105          | 1,105            | 1,105               | 1,105             | 8,754                  | 15,025           | 58.26%  |             |
| <b>Contractual Services</b> |                              |                  |                |                |                  |                     |                   |                        |                  |         |             |
| 52-520-54-00-5401           | ADMINISTRATIVE CHARGEBACK    | 3,726            | 3,726          | 3,726          | 3,726            | 3,726               | 3,726             | 22,355                 | 44,709           | 50.00%  |             |
| 52-520-54-00-5412           | TRAINING & CONFERENCES       | -                | 164            | -              | -                | -                   | -                 | 164                    | 3,500            | 4.69%   |             |
| 52-520-54-00-5415           | TRAVEL & LODGING             | -                | -              | -              | -                | -                   | -                 | -                      | 3,000            | 0.00%   |             |
| 52-520-54-00-5430           | PRINTING & DUPLICATING       | -                | 2              | 3              | 253              | 2                   | 232               | 493                    | 1,500            | 32.83%  |             |
| 52-520-54-00-5440           | TELECOMMUNICATIONS           | -                | 212            | 1,459          | 248              | 841                 | 841               | 3,600                  | 13,500           | 26.67%  |             |
| 52-520-54-00-5444           | LIFT STATION SERVICES        | 92               | -              | 44,148         | 45               | 138                 | 1,645             | 46,068                 | 64,000           | 71.98%  |             |
| 52-520-54-00-5462           | PROFESSIONAL SERVICES        | 1,620            | 1,749          | 4,691          | 4,504            | 1,958               | 2,000             | 16,521                 | 45,500           | 36.31%  |             |
| 52-520-54-00-5480           | UTILITIES                    | -                | 421            | 1,362          | 1,015            | 942                 | 935               | 4,674                  | 23,820           | 19.62%  |             |
| 52-520-54-00-5483           | JULIE SERVICES               | -                | -              | -              | -                | -                   | -                 | -                      | 3,000            | 0.00%   |             |
| 52-520-54-00-5485           | RENTAL & LEASE PURCHASE      | 69               | 57             | 57             | 170              | 114                 | 114               | 581                    | 1,100            | 52.84%  |             |
| 52-520-54-00-5488           | OFFICE CLEANING              | -                | 108            | -              | 258              | 108                 | 108               | 580                    | 788              | 73.60%  |             |
| 52-520-54-00-5490           | VEHICLE MAINTENANCE SERVICES | -                | 5,424          | 91             | 863              | 259                 | -                 | 6,637                  | 10,000           | 66.37%  |             |
| 52-520-54-00-5495           | OUTSIDE REPAIR & MAINTENANCE | -                | -              | -              | -                | -                   | -                 | -                      | 16,000           | 0.00%   |             |
| 52-520-54-00-5498           | PAYING AGENT FEES            | -                | -              | -              | -                | -                   | -                 | -                      | 750              | 0.00%   |             |
| 52-520-54-00-5499           | BAD DEBT                     | -                | -              | -              | -                | -                   | -                 | -                      | 3,000            | 0.00%   |             |
| <b>Supplies</b>             |                              |                  |                |                |                  |                     |                   |                        |                  |         |             |
| 52-520-56-00-5600           | WEARING APPAREL              | -                | 235            | 175            | 273              | 76                  | -                 | 760                    | 3,980            | 19.08%  |             |
| 52-520-56-00-5610           | OFFICE SUPPLIES              | -                | 99             | 387            | 62               | 148                 | 31                | 727                    | 1,000            | 72.71%  |             |
| 52-520-56-00-5613           | LIFT STATION MAINTENANCE     | 71               | 144            | 1,115          | 1,947            | -                   | 1,027             | 4,304                  | 8,000            | 53.81%  |             |
| 52-520-56-00-5620           | OPERATING SUPPLIES           | 75               | 19             | 287            | 394              | 306                 | 1,797             | 2,879                  | 12,000           | 23.99%  |             |
| 52-520-56-00-5628           | VEHICLE MAINTENANCE SUPPLIES | -                | 577            | 23             | 7                | 707                 | 7                 | 1,321                  | 10,000           | 13.21%  |             |
| 52-520-56-00-5630           | SMALL TOOLS & EQUIPMENT      | -                | 92             | -              | 40               | -                   | -                 | 132                    | 2,000            | 6.62%   |             |
| 52-520-56-00-5640           | REPAIR & MAINTENANCE         | -                | -              | -              | 3                | -                   | -                 | 3                      | 5,000            | 0.06%   |             |
| 52-520-56-00-5665           | JULIE SUPPLIES               | -                | -              | 421            | -                | -                   | -                 | 421                    | 2,233            | 18.87%  |             |
| 52-520-56-00-5695           | GASOLINE                     | -                | 416            | 747            | 53               | 1,496               | 652               | 3,365                  | 24,043           | 13.99%  |             |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                     | DESCRIPTION                    | % of Fiscal Year | 8%              | 17%            | 25%             | 33%            | 42%           | 50%            | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget   |
|------------------------------------|--------------------------------|------------------|-----------------|----------------|-----------------|----------------|---------------|----------------|------------------------|----------------------------|---------------|
|                                    |                                |                  | May-20          | June-20        | July-20         | August-20      | September-20  | October-20     |                        |                            |               |
| <i>Capital Outlay</i>              |                                |                  |                 |                |                 |                |               |                |                        |                            |               |
| 52-520-60-00-6001                  | SCADA SYSTEM                   |                  | -               | -              | -               | 22,058         | -             | 66,437         | 88,495                 | 67,000                     | 132.08%       |
| 52-520-60-00-6059                  | US34 (IL RT47/ORCHARD) PROJECT |                  | -               | -              | -               | -              | -             | -              | -                      | 650                        | 0.00%         |
| 52-520-60-00-6060                  | EQUIPMENT                      |                  | -               | -              | -               | -              | -             | -              | -                      | 80,000                     | 0.00%         |
| 52-520-60-00-6070                  | VEHICLES                       |                  | 4,223           | -              | -               | 100            | -             | -              | 4,323                  | -                          | 0.00%         |
| 52-520-60-00-6066                  | RTE 71 SEWER MAIN REPLACEMENT  |                  | -               | -              | -               | -              | -             | 50,702         | 50,702                 | 34,223                     | 148.15%       |
| 52-520-60-00-6079                  | ROUTE 47 EXPANSION             |                  | 1,873           | 1,873          | 1,873           | 1,873          | 1,873         | 1,873          | 11,241                 | 22,488                     | 49.99%        |
| <i>2003 IRBB Debt Certificates</i> |                                |                  |                 |                |                 |                |               |                |                        |                            |               |
| 52-520-90-00-8000                  | PRINCIPAL PAYMENT              |                  | -               | -              | -               | -              | -             | -              | -                      | 140,000                    | 0.00%         |
| 52-520-90-00-8050                  | INTEREST PAYMENT               |                  | -               | -              | 11,425          | -              | -             | -              | 11,425                 | 22,850                     | 50.00%        |
| <i>2011 Refunding Bond</i>         |                                |                  |                 |                |                 |                |               |                |                        |                            |               |
| 52-520-92-00-8000                  | PRINCIPAL PAYMENT              |                  | -               | -              | -               | -              | -             | -              | -                      | 885,000                    | 0.00%         |
| 52-520-92-00-8050                  | INTEREST PAYMENT               |                  | -               | 126,474        | -               | -              | -             | -              | 126,474                | 252,948                    | 50.00%        |
| <i>Other Financing Uses</i>        |                                |                  |                 |                |                 |                |               |                |                        |                            |               |
| 52-520-99-00-9951                  | TRANSFER TO WATER              |                  | 6,260           | 6,260          | 6,260           | 6,260          | 6,260         | 6,260          | 37,563                 | 75,125                     | 50.00%        |
| <b>TOTAL FUND REVENUES</b>         |                                |                  | <b>28,178</b>   | <b>251,636</b> | <b>29,237</b>   | <b>297,070</b> | <b>78,577</b> | <b>302,245</b> | <b>986,943</b>         | <b>1,817,867</b>           | <b>54.29%</b> |
| <b>TOTAL FUND EXPENSES</b>         |                                |                  | <b>66,196</b>   | <b>177,580</b> | <b>106,727</b>  | <b>74,187</b>  | <b>46,133</b> | <b>177,313</b> | <b>648,136</b>         | <b>2,286,552</b>           | <b>28.35%</b> |
| <b>FUND SURPLUS (DEFICIT)</b>      |                                |                  | <b>(38,018)</b> | <b>74,057</b>  | <b>(77,490)</b> | <b>222,883</b> | <b>32,445</b> | <b>124,932</b> | <b>338,808</b>         | <b>(468,685)</b>           |               |

**LAND CASH REVENUES**

|                                  |                     |       |              |            |              |              |              |              |               |               |               |
|----------------------------------|---------------------|-------|--------------|------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|
| 72-000-47-00-4701                | WHITE OAK           | -     | -            | -          | -            | -            | -            | -            | -             | 1,406         | 0.00%         |
| 72-000-47-00-4702                | WHISPERING MEADOWS  | -     | -            | -          | -            | -            | -            | -            | -             | 4,699         | 0.00%         |
| 72-000-47-00-4704                | BLACKBERRY WOODS    | 568   | -            | -          | -            | -            | -            | -            | 568           | 1,932         | 29.41%        |
| 72-000-47-00-4706                | CALEDONIA           | 1,007 | -            | -          | -            | -            | -            | -            | 1,007         | 4,698         | 21.43%        |
| 72-000-47-00-4707                | RIVERS EDGE         | -     | -            | -          | -            | -            | -            | -            | -             | 671           | 0.00%         |
| 72-000-47-00-4708                | COUNTRY HILLS       | -     | -            | -          | -            | -            | -            | -            | -             | 4,358         | 0.00%         |
| 72-000-47-00-4711                | FOX HIGHLANDS       | -     | -            | -          | -            | -            | -            | -            | -             | 3,298         | 0.00%         |
| 72-000-47-00-4724                | KENDALL MARKETPLACE | 324   | 162          | -          | 1,302        | 1,710        | 1,710        | 5,208        | 2,752         | 189.23%       |               |
| 72-000-47-00-4725                | HEARTLAND MEADOWS   | -     | -            | -          | -            | -            | -            | -            | -             | 3,522         | 0.00%         |
| 72-000-47-00-4727                | CIMARRON RIDGE      | -     | -            | -          | -            | -            | -            | -            | -             | 1,377         | 0.00%         |
| 72-000-47-00-4736                | BRIARWOOD           | -     | -            | 2,205      | 2,205        | -            | 2,205        | 6,615        | 5,145         | 128.57%       |               |
| <b>TOTAL REVENUES: LAND CASH</b> |                     |       | <b>1,899</b> | <b>162</b> | <b>2,205</b> | <b>3,507</b> | <b>1,710</b> | <b>3,915</b> | <b>13,397</b> | <b>33,858</b> | <b>39.57%</b> |

**LAND CASH EXPENDITURES**

|                   |                         |       |   |   |        |     |   |   |        |        |         |
|-------------------|-------------------------|-------|---|---|--------|-----|---|---|--------|--------|---------|
| 72-720-54-00-5485 | RENTAL & LEASE PURCHASE | 5,290 | - | - | -      | -   | - | - | 5,290  | 5,287  | 100.05% |
| 72-720-60-00-6013 | BEECHER CENTER PARK     | -     | - | - | 97,242 | 425 | - | - | 97,667 | 95,000 | 102.81% |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                 | DESCRIPTION                      | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget   |
|--------------------------------|----------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|----------------------------|---------------|
|                                |                                  | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        |                            |               |
| 72-720-60-00-6029              | CALEDONIA PARK                   | -                | -              | -              | 59,068           | 6,010               | -                 | 65,077                 | 85,000                     | 76.56%        |
| 72-720-60-00-6047              | AUTUMN CREEK                     | -                | -              | -              | 41,154           | 1,662               | 3,415             | 46,231                 | 50,000                     | 92.46%        |
| 72-720-60-00-6049              | RAINTREE PARK C                  | -                | -              | -              | -                | 708                 | -                 | 708                    | -                          | 0.00%         |
| 72-720-60-00-6067              | BLACKBERRY CREEK NATURE PRESERVE | -                | -              | -              | -                | -                   | -                 | -                      | 5,000                      | 0.00%         |
| <b>TOTAL FUND REVENUES</b>     |                                  | <b>1,899</b>     | <b>162</b>     | <b>2,205</b>   | <b>3,507</b>     | <b>1,710</b>        | <b>3,915</b>      | <b>13,397</b>          | <b>33,858</b>              | <b>39.57%</b> |
| <b>TOTAL FUND EXPENDITURES</b> |                                  | <b>5,290</b>     | <b>-</b>       | <b>-</b>       | <b>197,464</b>   | <b>8,805</b>        | <b>3,415</b>      | <b>214,973</b>         | <b>240,287</b>             | <b>89.47%</b> |
| <b>FUND SURPLUS (DEFICIT)</b>  |                                  | <b>(3,391)</b>   | <b>162</b>     | <b>2,205</b>   | <b>(193,957)</b> | <b>(7,095)</b>      | <b>500</b>        | <b>(201,576)</b>       | <b>(206,429)</b>           |               |

**PARK & RECREATION REVENUES**

| <i>Charges for Service</i>                   |                          |                |                |                |                |                |                |                |                  |               |
|--|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|---------------|
| 79-000-44-00-4402                            | SPECIAL EVENTS           | 1,085          | 2,835          | 210            | 340            | (10)           | 315            | 4,775          | 90,000           | 5.31%         |
| 79-000-44-00-4403                            | CHILD DEVELOPMENT        | 4,464          | 1,888          | 1,275          | 1,528          | 8,501          | 7,497          | 25,153         | 145,000          | 17.35%        |
| 79-000-44-00-4404                            | ATHLETICS AND FITNESS    | (13,032)       | 48,604         | 41,503         | 18,983         | 9,254          | 6,241          | 111,553        | 370,000          | 30.15%        |
| 79-000-44-00-4441                            | CONCESSION REVENUE       | 182            | 1,761          | 624            | 466            | 609            | 391            | 4,033          | 45,000           | 8.96%         |
| <i>Investment Earnings</i>                   |                          |                |                |                |                |                |                |                |                  |               |
| 79-000-45-00-4500                            | INVESTMENT EARNINGS      | 112            | 87             | 1              | 2              | 1              | 1              | 205            | 1,300            | 15.75%        |
| <i>Reimbursements</i>                        |                          |                |                |                |                |                |                |                |                  |               |
| 79-000-46-00-4690                            | REIMB - MISCELLANEOUS    | -              | -              | -              | -              | -              | -              | -              | -                | 0.00%         |
| <i>Miscellaneous</i>                         |                          |                |                |                |                |                |                |                |                  |               |
| 79-000-48-00-4820                            | RENTAL INCOME            | 49,816         | 2,000          | -              | 2,700          | 1,860          | (1,400)        | 54,976         | 64,216           | 85.61%        |
| 79-000-48-00-4825                            | PARK RENTALS             | 1,120          | -              | -              | 25             | 43             | 151            | 1,339          | 17,500           | 7.65%         |
| 79-000-48-00-4843                            | HOMETOWN DAYS            | 1,675          | -              | -              | -              | -              | -              | 1,675          | 120,000          | 1.40%         |
| 79-000-48-00-4846                            | SPONSORSHIPS & DONATIONS | 1,872          | -              | 800            | 350            | -              | -              | 3,022          | 20,000           | 15.11%        |
| 79-000-48-00-4850                            | MISCELLANEOUS INCOME     | -              | 2,421          | 614            | 36             | 1,620          | 234            | 4,925          | 5,000            | 98.50%        |
| <i>Other Financing Sources</i>               |                          |                |                |                |                |                |                |                |                  |               |
| 79-000-49-00-4901                            | TRANSFER FROM GENERAL    | 109,107        | 109,107        | 109,107        | 109,107        | 109,107        | 109,107        | 654,642        | 1,309,284        | 50.00%        |
| <b>TOTAL REVENUES: PARK &amp; RECREATION</b> |                          | <b>156,401</b> | <b>168,703</b> | <b>154,134</b> | <b>133,537</b> | <b>130,985</b> | <b>122,537</b> | <b>866,297</b> | <b>2,187,300</b> | <b>39.61%</b> |

**PARKS DEPARTMENT EXPENDITURES**

| <i>Salaries &amp; Wages</i> |                              |        |        |        |        |        |        |         |         |        |
|-----------------------------|------------------------------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| 79-790-50-00-5010           | SALARIES & WAGES             | 65,029 | 44,902 | 43,148 | 45,552 | 42,019 | 70,237 | 310,887 | 601,936 | 51.65% |
| 79-790-50-00-5015           | PART-TIME SALARIES           | -      | -      | -      | -      | 448    | 2,352  | 2,800   | 59,000  | 4.75%  |
| 79-790-50-00-5020           | OVERTIME                     | -      | 519    | 177    | 86     | 273    | 859    | 1,914   | 5,000   | 38.28% |
| <i>Benefits</i>             |                              |        |        |        |        |        |        |         |         |        |
| 79-790-52-00-5212           | RETIREMENT PLAN CONTRIBUTION | 7,275  | 5,085  | 4,851  | 4,714  | 4,785  | 8,178  | 34,887  | 70,570  | 49.44% |
| 79-790-52-00-5214           | FICA CONTRIBUTION            | 4,813  | 3,313  | 3,153  | 3,329  | 3,108  | 5,441  | 23,156  | 48,830  | 47.42% |
| 79-790-52-00-5216           | GROUP HEALTH INSURANCE       | 24,129 | 13,171 | 11,199 | 14,503 | 11,544 | 8,330  | 82,876  | 155,338 | 53.35% |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                        | DESCRIPTION                     | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021 |               |
|---------------------------------------|---------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|------------------|---------------|
|                                       |                                 | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        | BUDGET           | % of Budget   |
| 79-790-52-00-5222                     | GROUP LIFE INSURANCE            | 54               | 54             | 54             | 54               | 54                  | 54                | 323                    | 645              | 50.02%        |
| 79-790-52-00-5223                     | DENTAL INSURANCE                | 846              | 809            | 608            | 809              | 809                 | 809               | 4,691                  | 9,708            | 48.32%        |
| 79-790-52-00-5224                     | VISION INSURANCE                | 263              | 128            | 128            | 128              | 128                 | 128               | 904                    | 1,537            | 58.78%        |
| <i>Contractual Services</i>           |                                 |                  |                |                |                  |                     |                   |                        |                  |               |
| 79-790-54-00-5412                     | TRAINING & CONFERENCES          | 23               | -              | -              | -                | -                   | -                 | 23                     | 7,000            | 0.32%         |
| 79-790-54-00-5415                     | TRAVEL & LODGING                | -                | -              | -              | -                | -                   | -                 | -                      | 3,000            | 0.00%         |
| 79-790-54-00-5422                     | VEHICLE & EQUIPMENT CHARGEBACK  | -                | -              | -              | -                | -                   | -                 | -                      | 75,000           | 0.00%         |
| 79-790-54-00-5424                     | COMPUTER REPLACEMENT CHARGEBACK | -                | -              | -              | -                | -                   | -                 | -                      | 875              | 0.00%         |
| 79-790-54-00-5430                     | PRINTING & DUPLICATING          | -                | -              | -              | 0                | -                   | -                 | 0                      | -                | 0.00%         |
| 79-790-54-00-5440                     | TELECOMMUNICATIONS              | -                | 673            | 930            | 619              | 788                 | 788               | 3,798                  | 8,100            | 46.88%        |
| 79-790-54-00-5462                     | PROFESSIONAL SERVICES           | 510              | 545            | 704            | 572              | 571                 | 604               | 3,506                  | 11,400           | 30.75%        |
| 79-790-54-00-5466                     | LEGAL SERVICES                  | -                | 270            | -              | -                | -                   | -                 | 270                    | 2,000            | 13.50%        |
| 79-790-54-00-5485                     | RENTAL & LEASE PURCHASE         | 95               | 95             | 95             | 95               | 227                 | 409               | 1,014                  | 2,500            | 40.57%        |
| 79-790-54-00-5488                     | OFFICE CLEANING                 | -                | 233            | -              | 801              | 352                 | 352               | 1,736                  | 3,078            | 56.40%        |
| 79-790-54-00-5495                     | OUTSIDE REPAIR & MAINTENANCE    | -                | 113            | 1,583          | 111              | 733                 | 330               | 2,871                  | 33,759           | 8.50%         |
| <i>Supplies</i>                       |                                 |                  |                |                |                  |                     |                   |                        |                  |               |
| 79-790-56-00-5600                     | WEARING APPAREL                 | -                | -              | -              | 990              | 200                 | 288               | 1,478                  | 6,220            | 23.76%        |
| 79-790-56-00-5620                     | OPERATING SUPPLIES              | -                | 173            | 1,040          | 1,100            | 3,226               | 2,260             | 7,799                  | 25,000           | 31.20%        |
| 79-790-56-00-5630                     | SMALL TOOLS & EQUIPMENT         | -                | -              | -              | 293              | 17                  | 946               | 1,256                  | 6,000            | 20.93%        |
| 79-790-56-00-5635                     | COMPUTER EQUIPMENT & SOFTWARE   | -                | -              | -              | -                | 2,000               | -                 | 2,000                  | -                | 0.00%         |
| 79-790-56-00-5640                     | REPAIR & MAINTENANCE            | -                | (746)          | 4,505          | 2,564            | 3,769               | 3,675             | 13,767                 | 71,000           | 19.39%        |
| 79-790-56-00-5646                     | ATHLETIC FIELDS & EQUIPMENT     | -                | -              | -              | -                | -                   | -                 | -                      | 55,000           | 0.00%         |
| 79-790-56-00-5695                     | GASOLINE                        | -                | -              | 2,550          | -                | 3,041               | 1,128             | 6,718                  | 27,189           | 24.71%        |
| <b>TOTAL EXPENDITURES: PARKS DEPT</b> |                                 | <b>103,036</b>   | <b>69,336</b>  | <b>74,724</b>  | <b>76,321</b>    | <b>78,092</b>       | <b>107,166</b>    | <b>508,674</b>         | <b>1,289,685</b> | <b>39.44%</b> |

**RECREATION DEPARTMENT EXPENDITURES**

|                             |                              |        |        |        |        |        |        |         |         |        |
|-----------------------------|------------------------------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| <i>Salaries &amp; Wages</i> |                              |        |        |        |        |        |        |         |         |        |
| 79-795-50-00-5010           | SALARIES & WAGES             | 40,602 | 28,301 | 27,068 | 27,818 | 27,068 | 41,352 | 192,208 | 387,576 | 49.59% |
| 79-795-50-00-5015           | PART-TIME SALARIES           | 240    | 70     | -      | -      | -      | 70     | 380     | 23,500  | 1.62%  |
| 79-795-50-00-5045           | CONCESSION WAGES             | -      | -      | -      | -      | -      | -      | -       | 15,000  | 0.00%  |
| 79-795-50-00-5046           | PRE-SCHOOL WAGES             | 561    | -      | -      | -      | 784    | 3,455  | 4,799   | 40,000  | 12.00% |
| 79-795-50-00-5052           | INSTRUCTORS WAGES            | 840    | 457    | 1,206  | 2,229  | 630    | 3,525  | 8,888   | 40,000  | 22.22% |
| <i>Benefits</i>             |                              |        |        |        |        |        |        |         |         |        |
| 79-795-52-00-5212           | RETIREMENT PLAN CONTRIBUTION | 4,544  | 3,170  | 3,032  | 3,116  | 3,052  | 4,644  | 21,557  | 49,493  | 43.56% |
| 79-795-52-00-5214           | FICA CONTRIBUTION            | 3,153  | 2,127  | 2,084  | 2,220  | 2,117  | 3,641  | 15,340  | 37,543  | 40.86% |
| 79-795-52-00-5216           | GROUP HEALTH INSURANCE       | 13,618 | 6,262  | 7,238  | 5,940  | 4,326  | 4,562  | 41,945  | 103,025 | 40.71% |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                             | DESCRIPTION                     | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021 |               |
|--|---------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|------------------|---------------|
|  |                                 | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        | BUDGET           | % of Budget   |
| 79-795-52-00-5222                          | GROUP LIFE INSURANCE            | 38               | 38             | 38             | 79               | 79                  | 79                | 351                    | 475              | 73.80%        |
| 79-795-52-00-5223                          | DENTAL INSURANCE                | 526              | 526            | 395            | 526              | 526                 | 526               | 3,024                  | 6,744            | 44.83%        |
| 79-795-52-00-5224                          | VISION INSURANCE                | 170              | 85             | 85             | 85               | 85                  | 85                | 595                    | 1,092            | 54.49%        |
| <i>Contractual Services</i>                |                                 |                  |                |                |                  |                     |                   |                        |                  |               |
| 79-795-54-00-5412                          | TRAINING & CONFERENCES          | -                | -              | -              | -                | -                   | -                 | -                      | 5,000            | 0.00%         |
| 79-795-54-00-5415                          | TRAVEL & LODGING                | -                | -              | -              | -                | -                   | -                 | -                      | 3,000            | 0.00%         |
| 79-795-54-00-5424                          | COMPUTER REPLACEMENT CHARGEBACK | -                | -              | -              | -                | -                   | -                 | -                      | 875              | 0.00%         |
| 79-795-54-00-5426                          | PUBLISHING & ADVERTISING        | -                | -              | -              | 1,232            | -                   | 260               | 1,492                  | 55,000           | 2.71%         |
| 79-795-54-00-5440                          | TELECOMMUNICATIONS              | -                | 390            | 1,193          | 716              | 976                 | 960               | 4,234                  | 8,750            | 48.38%        |
| 79-795-54-00-5447                          | SCHOLARSHIPS                    | -                | -              | -              | -                | -                   | -                 | -                      | 2,500            | 0.00%         |
| 79-795-54-00-5452                          | POSTAGE & SHIPPING              | 213              | 49             | 72             | 45               | 177                 | 65                | 620                    | 3,500            | 17.71%        |
| 79-795-54-00-5460                          | DUES & SUBSCRIPTIONS            | 664              | -              | -              | -                | -                   | 675               | 1,339                  | 3,000            | 44.62%        |
| 79-795-54-00-5462                          | PROFESSIONAL SERVICES           | 195              | 696            | 7,179          | 8,405            | 1,639               | 11,465            | 29,579                 | 140,000          | 21.13%        |
| 79-795-54-00-5480                          | UTILITIES                       | -                | 54             | 760            | 362              | 309                 | 306               | 1,790                  | 15,150           | 11.82%        |
| 79-795-54-00-5485                          | RENTAL & LEASE PURCHASE         | 135              | 95             | 155            | 95               | 95                  | 155               | 728                    | 3,000            | 24.27%        |
| 79-795-54-00-5488                          | OFFICE CLEANING                 | -                | 630            | -              | 1,365            | 630                 | 630               | 3,255                  | 3,078            | 105.75%       |
| 79-795-54-00-5495                          | OUTSIDE REPAIR & MAINTENANCE    | -                | -              | -              | 67               | -                   | 370               | 437                    | 3,000            | 14.57%        |
| <i>Supplies</i>                            |                                 |                  |                |                |                  |                     |                   |                        |                  |               |
| 79-795-56-00-5602                          | HOMETOWN DAYS SUPPLIES          | 11,725           | -              | -              | 700              | -                   | -                 | 12,425                 | 120,000          | 10.35%        |
| 79-795-56-00-5606                          | PROGRAM SUPPLIES                | 893              | 1,915          | 3,630          | 5,238            | 4,566               | 21,960            | 38,202                 | 158,241          | 24.14%        |
| 79-795-56-00-5607                          | CONCESSION SUPPLIES             | -                | -              | 651            | (98)             | 207                 | -                 | 760                    | 18,000           | 4.22%         |
| 79-795-56-00-5610                          | OFFICE SUPPLIES                 | -                | -              | 15             | -                | 15                  | 135               | 165                    | 3,000            | 5.49%         |
| 79-795-56-00-5620                          | OPERATING SUPPLIES              | -                | 90             | 1,997          | 1,260            | 8,756               | 36,667            | 48,771                 | 15,000           | 325.14%       |
| 79-795-56-00-5640                          | REPAIR & MAINTENANCE            | -                | -              | -              | 106              | 261                 | 376               | 743                    | 2,000            | 37.15%        |
| 79-795-56-00-5695                          | GASOLINE                        | -                | -              | -              | -                | -                   | 396               | 396                    | 535              | 74.10%        |
| <b>TOTAL EXPENDITURES: RECREATION DEPT</b> |                                 | <b>78,115</b>    | <b>44,952</b>  | <b>56,796</b>  | <b>61,503</b>    | <b>56,296</b>       | <b>136,359</b>    | <b>434,021</b>         | <b>1,267,077</b> | <b>34.25%</b> |
| <b>TOTAL FUND REVENUES</b>                 |                                 | <b>156,401</b>   | <b>168,703</b> | <b>154,134</b> | <b>133,537</b>   | <b>130,985</b>      | <b>122,537</b>    | <b>866,297</b>         | <b>2,187,300</b> | <b>39.61%</b> |
| <b>TOTAL FUND EXPENDITURES</b>             |                                 | <b>181,151</b>   | <b>114,288</b> | <b>131,520</b> | <b>137,824</b>   | <b>134,387</b>      | <b>243,524</b>    | <b>942,695</b>         | <b>2,556,762</b> | <b>36.87%</b> |
| <b>FUND SURPLUS (DEFICIT)</b>              |                                 | <b>(24,750)</b>  | <b>54,415</b>  | <b>22,614</b>  | <b>(4,287)</b>   | <b>(3,403)</b>      | <b>(120,987)</b>  | <b>(76,398)</b>        | <b>(369,462)</b> |               |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                     | DESCRIPTION                 | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021 |               | % of Budget |
|------------------------------------|-----------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|------------------|---------------|-------------|
|                                    |                             | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        | BUDGET           |               |             |
| <b>LIBRARY OPERATIONS REVENUES</b> |                             |                  |                |                |                  |                     |                   |                        |                  |               |             |
| <i>Taxes</i>                       |                             |                  |                |                |                  |                     |                   |                        |                  |               |             |
| 82-000-40-00-4000                  | PROPERTY TAXES              | -                | 351,569        | 27,832         | 31,873           | 298,065             | 18,644            | 727,982                | 739,047          | 98.50%        |             |
| 82-000-40-00-4083                  | PROPERTY TAXES-DEBT SERVICE | -                | 393,438        | 31,146         | 35,669           | 333,562             | 20,864            | 814,680                | 822,953          | 98.99%        |             |
| <i>Intergovernmental</i>           |                             |                  |                |                |                  |                     |                   |                        |                  |               |             |
| 82-000-41-00-4120                  | PERSONAL PROPERTY TAX       | 800              | -              | 831            | 614              | -                   | 779               | 3,024                  | 5,250            | 57.59%        |             |
| 82-000-41-00-4170                  | STATE GRANTS                | -                | -              | -              | -                | 21,151              | -                 | 21,151                 | 20,000           | 105.76%       |             |
| <i>Fines &amp; Forfeits</i>        |                             |                  |                |                |                  |                     |                   |                        |                  |               |             |
| 82-000-43-00-4330                  | LIBRARY FINES               | -                | 1,072          | -              | 526              | 56                  | 179               | 1,832                  | 8,500            | 21.55%        |             |
| <i>Charges for Service</i>         |                             |                  |                |                |                  |                     |                   |                        |                  |               |             |
| 82-000-44-00-4401                  | LIBRARY SUBSCRIPTION CARDS  | -                | 476            | 175            | 342              | 168                 | 165               | 1,326                  | 8,500            | 15.60%        |             |
| 82-000-44-00-4422                  | COPY FEES                   | -                | 3              | -              | 325              | 7                   | 362               | 696                    | 3,800            | 18.33%        |             |
| 82-000-44-00-4439                  | PROGRAM FEES                | -                | -              | -              | -                | -                   | 2                 | 2                      | -                | 0.00%         |             |
| <i>Investment Earnings</i>         |                             |                  |                |                |                  |                     |                   |                        |                  |               |             |
| 82-000-45-00-4500                  | INVESTMENT EARNINGS         | 203              | 142            | 136            | 103              | 102                 | 148               | 834                    | 8,959            | 9.31%         |             |
| <i>Miscellaneous</i>               |                             |                  |                |                |                  |                     |                   |                        |                  |               |             |
| 82-000-48-00-4820                  | RENTAL INCOME               | -                | -              | -              | -                | -                   | -                 | -                      | 1,750            | 0.00%         |             |
| 82-000-48-00-4850                  | MISCELLANEOUS INCOME        | -                | 324            | -              | -                | 50                  | 1                 | 374                    | 2,000            | 18.72%        |             |
| <i>Other Financing Sources</i>     |                             |                  |                |                |                  |                     |                   |                        |                  |               |             |
| 82-000-49-00-4901                  | TRANSFER FROM GENERAL       | 5,911            | 1,911          | 2,244          | 1,911            | 1,911               | 2,244             | 16,132                 | 26,584           | 60.68%        |             |
| <b>TOTAL REVENUES: LIBRARY</b>     |                             | <b>6,914</b>     | <b>748,934</b> | <b>62,364</b>  | <b>71,363</b>    | <b>655,073</b>      | <b>43,388</b>     | <b>1,588,034</b>       | <b>1,647,343</b> | <b>96.40%</b> |             |

**LIBRARY OPERATIONS EXPENDITURES**

|                             |                              |        |        |        |        |        |        |         |         |         |
|-----------------------------|------------------------------|--------|--------|--------|--------|--------|--------|---------|---------|---------|
| <i>Salaries &amp; Wages</i> |                              |        |        |        |        |        |        |         |         |         |
| 82-820-50-00-5010           | SALARIES & WAGES             | 31,602 | 21,068 | 21,068 | 21,068 | 21,068 | 34,224 | 150,098 | 289,742 | 51.80%  |
| 82-820-50-00-5015           | PART-TIME SALARIES           | 19,929 | 9,261  | 9,829  | 10,986 | 10,505 | 17,780 | 78,289  | 190,000 | 41.20%  |
| <i>Benefits</i>             |                              |        |        |        |        |        |        |         |         |         |
| 82-820-52-00-5212           | RETIREMENT PLAN CONTRIBUTION | 3,547  | 2,370  | 2,370  | 2,370  | 2,370  | 3,840  | 16,866  | 32,779  | 51.45%  |
| 82-820-52-00-5214           | FICA CONTRIBUTION            | 3,886  | 2,264  | 2,307  | 2,396  | 2,359  | 3,922  | 17,132  | 35,952  | 47.65%  |
| 82-820-52-00-5216           | GROUP HEALTH INSURANCE       | 10,625 | 9,593  | 9,007  | 4,655  | 4,655  | 3,767  | 42,303  | 76,764  | 55.11%  |
| 82-820-52-00-5222           | GROUP LIFE INSURANCE         | 29     | 29     | 29     | 29     | 29     | 29     | 174     | 387     | 44.88%  |
| 82-820-52-00-5223           | DENTAL INSURANCE             | 527    | 527    | 396    | 527    | 527    | 527    | 3,030   | 6,322   | 47.93%  |
| 82-820-52-00-5224           | VISION INSURANCE             | 169    | 84     | 84     | 84     | 84     | 84     | 590     | 1,012   | 58.33%  |
| 82-820-52-00-5230           | UNEMPLOYMENT INSURANCE       | 333    | -      | 333    | -      | -      | 333    | 999     | 750     | 133.16% |
| 82-820-52-00-5231           | LIABILITY INSURANCE          | 5,578  | 1,911  | 1,911  | 1,911  | 1,911  | 1,911  | 15,133  | 25,834  | 58.58%  |
| <i>Contractual Services</i> |                              |        |        |        |        |        |        |         |         |         |
| 82-820-54-00-5412           | TRAINING & CONFERENCES       | -      | -      | -      | -      | -      | -      | -       | 3,000   | 0.00%   |
| 82-820-54-00-5415           | TRAVEL & LODGING             | -      | -      | -      | -      | -      | -      | -       | 1,500   | 0.00%   |
| 82-820-54-00-5426           | PUBLISHING & ADVERTISING     | -      | 228    | 567    | 35     | -      | -      | 830     | 2,500   | 33.20%  |



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                 | DESCRIPTION                   | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021 |               |
|--------------------------------|-------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|------------------|---------------|
|                                |                               | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        | BUDGET           | % of Budget   |
| 82-820-54-00-5440              | TELECOMMUNICATIONS            | -                | -              | 609            | 420              | 4,127               | 421               | 5,577                  | 7,200            | 77.46%        |
| 82-820-54-00-5452              | POSTAGE & SHIPPING            | -                | -              | 7              | 5                | 239                 | 20                | 272                    | 750              | 36.21%        |
| 82-820-54-00-5460              | DUES & SUBSCRIPTIONS          | 593              | 185            | 248            | 51               | 284                 | 3,033             | 4,394                  | 11,000           | 39.94%        |
| 82-820-54-00-5462              | PROFESSIONAL SERVICES         | 3,865            | 986            | 1,771          | 210              | 4,511               | 288               | 11,630                 | 40,000           | 29.08%        |
| 82-820-54-00-5466              | LEGAL SERVICES                | -                | -              | -              | 338              | -                   | -                 | 338                    | 3,000            | 11.25%        |
| 82-820-54-00-5468              | AUTOMATION                    | 2,366            | -              | 4,105          | 503              | 37                  | 3,801             | 10,813                 | 20,000           | 54.06%        |
| 82-820-54-00-5480              | UTILITIES                     | -                | -              | 600            | 1,281            | 735                 | 1,124             | 3,741                  | 11,798           | 31.70%        |
| 82-820-54-00-5495              | OUTSIDE REPAIR & MAINTENANCE  | -                | -              | 2,195          | 462              | 4,436               | 6,777             | 13,869                 | 50,000           | 27.74%        |
| 82-820-54-00-5498              | PAYING AGENT FEES             | -                | 1,556          | 589            | -                | -                   | -                 | 2,145                  | 1,700            | 126.15%       |
| <i>Supplies</i>                |                               |                  |                |                |                  |                     |                   |                        |                  |               |
| 82-820-56-00-5610              | OFFICE SUPPLIES               | -                | 311            | 69             | 144              | 438                 | 587               | 1,549                  | 8,000            | 19.36%        |
| 82-820-56-00-5620              | OPERATING SUPPLIES            | -                | 78             | -              | 152              | 532                 | -                 | 762                    | 4,000            | 19.04%        |
| 82-820-56-00-5621              | CUSTODIAL SUPPLIES            | -                | 895            | 1,028          | 306              | 1,636               | 49                | 3,913                  | 7,000            | 55.90%        |
| 82-820-56-00-5635              | COMPUTER EQUIPMENT & SOFTWARE | -                | -              | -              | -                | -                   | -                 | -                      | 2,000            | 0.00%         |
| 82-820-56-00-5671              | LIBRARY PROGRAMMING           | -                | -              | 55             | -                | 81                  | -                 | 135                    | 2,000            | 6.77%         |
| 82-820-56-00-5675              | EMPLOYEE RECOGNITION          | -                | -              | -              | -                | -                   | -                 | -                      | 300              | 0.00%         |
| 82-820-56-00-5685              | DVD'S                         | -                | -              | -              | -                | -                   | -                 | -                      | 500              | 0.00%         |
| 82-820-56-00-5686              | BOOKS                         | -                | -              | 106            | -                | -                   | -                 | 106                    | 1,500            | 7.08%         |
| <i>2006 Bond</i>               |                               |                  |                |                |                  |                     |                   |                        |                  |               |
| 82-820-84-00-8000              | PRINCIPAL PAYMENT             | -                | -              | -              | -                | -                   | -                 | -                      | 75,000           | 0.00%         |
| 82-820-84-00-8050              | INTEREST PAYMENT              | -                | 10,119         | -              | -                | -                   | -                 | 10,119                 | 20,238           | 50.00%        |
| <i>2013 Refunding Bond</i>     |                               |                  |                |                |                  |                     |                   |                        |                  |               |
| 82-820-99-00-8000              | PRINCIPAL PAYMENT             | -                | -              | -              | -                | -                   | -                 | -                      | 610,000          | 0.00%         |
| 82-820-99-00-8050              | INTEREST PAYMENT              | -                | 60,925         | -              | -                | -                   | -                 | 60,925                 | 121,850          | 50.00%        |
| <b>TOTAL FUND REVENUES</b>     |                               | <b>6,914</b>     | <b>748,934</b> | <b>62,364</b>  | <b>71,363</b>    | <b>655,073</b>      | <b>43,388</b>     | <b>1,588,034</b>       | <b>1,647,343</b> | <b>96.40%</b> |
| <b>TOTAL FUND EXPENDITURES</b> |                               | <b>83,048</b>    | <b>122,390</b> | <b>59,284</b>  | <b>47,931</b>    | <b>60,563</b>       | <b>82,515</b>     | <b>455,730</b>         | <b>1,664,378</b> | <b>27.38%</b> |
| <b>FUND SURPLUS (DEFICIT)</b>  |                               | <b>(76,134)</b>  | <b>626,544</b> | <b>3,080</b>   | <b>23,431</b>    | <b>594,510</b>      | <b>(39,128)</b>   | <b>1,132,304</b>       | <b>(17,035)</b>  |               |

**LIBRARY CAPITAL REVENUES**

|  |                      |              |              |              |               |               |               |               |               |                |
|--|----------------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 84-000-42-00-4214                      | DEVELOPMENT FEES     | 3,500        | 1,500        | 7,900        | 17,900        | 16,050        | 15,550        | 62,400        | 50,000        | 124.80%        |
| 84-000-45-00-4500                      | INVESTMENT EARNINGS  | 16           | 15           | 17           | 14            | 17            | 20            | 99            | 500           | 19.84%         |
| 84-000-48-00-4850                      | MISCELLANEOUS INCOME | -            | 26           | -            | -             | -             | -             | 26            | -             | 0.00%          |
| <b>TOTAL REVENUES: LIBRARY CAPITAL</b> |                      | <b>3,516</b> | <b>1,541</b> | <b>7,917</b> | <b>17,914</b> | <b>16,067</b> | <b>15,570</b> | <b>62,525</b> | <b>50,500</b> | <b>123.81%</b> |

**LIBRARY CAPITAL EXPENDITURES**



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                 | DESCRIPTION                   | % of Fiscal Year |                |                |                  |                     |                   | Year-to-Date<br>Totals | FISCAL YEAR 2021 |                |
|--------------------------------|-------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|------------------------|------------------|----------------|
|                                |                               | 8%<br>May-20     | 17%<br>June-20 | 25%<br>July-20 | 33%<br>August-20 | 42%<br>September-20 | 50%<br>October-20 |                        | BUDGET           | % of Budget    |
| 84-840-54-00-5460              | E-BOOK SUBSCRIPTIONS          | -                | -              | -              | -                | -                   | -                 | -                      | 3,500            | 0.00%          |
| 84-840-56-00-5635              | COMPUTER EQUIPMENT & SOFTWARE | -                | 1,326          | -              | -                | -                   | 50                | 1,376                  | 15,000           | 9.18%          |
| 84-840-56-00-5683              | AUDIO BOOKS                   | -                | 155            | 271            | 40               | 190                 | 225               | 881                    | 3,500            | 25.17%         |
| 84-840-56-00-5684              | COMPACT DISCS & OTHER MUSIC   | -                | 16             | -              | -                | 14                  | 10                | 40                     | 500              | 7.99%          |
| 84-840-56-00-5685              | DVD'S                         | -                | 420            | 361            | 25               | 239                 | 255               | 1,300                  | 3,000            | 43.35%         |
| 84-840-56-00-5686              | BOOKS                         | -                | 1,046          | 404            | 2,999            | -                   | 3,331             | 7,779                  | 50,000           | 15.56%         |
| <b>TOTAL FUND REVENUES</b>     |                               | <b>3,516</b>     | <b>1,541</b>   | <b>7,917</b>   | <b>17,914</b>    | <b>16,067</b>       | <b>15,570</b>     | <b>62,525</b>          | <b>50,500</b>    | <b>123.81%</b> |
| <b>TOTAL FUND EXPENDITURES</b> |                               | <b>-</b>         | <b>2,963</b>   | <b>1,036</b>   | <b>3,064</b>     | <b>443</b>          | <b>3,871</b>      | <b>11,377</b>          | <b>75,500</b>    | <b>15.07%</b>  |
| <b>FUND SURPLUS (DEFICIT)</b>  |                               | <b>3,516</b>     | <b>(1,422)</b> | <b>6,880</b>   | <b>14,851</b>    | <b>15,624</b>       | <b>11,699</b>     | <b>51,148</b>          | <b>(25,000)</b>  |                |

**COUNTRYSIDE TIF REVENUES**

|  |                      |          |               |            |               |               |            |                |                |               |
|--|----------------------|----------|---------------|------------|---------------|---------------|------------|----------------|----------------|---------------|
| 87-000-40-00-4000                      | PROPERTY TAXES       | -        | 16,490        | 165        | 22,493        | 71,136        | 719        | 111,002        | 153,965        | 72.10%        |
| 87-000-48-00-4850                      | MISCELLANEOUS INCOME | -        | 0             | -          | -             | -             | -          | 0              | -              | 0.00%         |
| <b>TOTAL REVENUES: COUNTRYSIDE TIF</b> |                      | <b>-</b> | <b>16,491</b> | <b>165</b> | <b>22,493</b> | <b>71,136</b> | <b>719</b> | <b>111,002</b> | <b>153,965</b> | <b>72.10%</b> |

**COUNTRYSIDE TIF EXPENDITURES**

| <i>Contractual Services</i>    |                           |                 |               |              |               |               |              |                |                 |               |
|--------------------------------|---------------------------|-----------------|---------------|--------------|---------------|---------------|--------------|----------------|-----------------|---------------|
| 87-870-54-00-5401              | ADMINISTRATIVE CHARGEBACK | 956             | 956           | 956          | 956           | 956           | 956          | 5,738          | 11,475          | 50.00%        |
| 87-870-54-00-5462              | PROFESSIONAL SERVICES     | -               | -             | -            | -             | -             | -            | -              | 2,000           | 0.00%         |
| 87-870-54-00-5498              | PAYING AGENT FEES         | -               | -             | 126          | -             | -             | -            | 126            | 700             | 17.95%        |
| <i>2015A Bond</i>              |                           |                 |               |              |               |               |              |                |                 |               |
| 87-870-77-00-8000              | PRINCIPAL PAYMENT         | -               | -             | -            | -             | -             | -            | -              | 107,163         | 0.00%         |
| 87-870-77-00-8050              | INTEREST PAYMENT          | 25,216          | -             | -            | -             | -             | -            | 25,216         | 50,433          | 50.00%        |
| <i>2014 Refunding Bond</i>     |                           |                 |               |              |               |               |              |                |                 |               |
| 87-870-93-00-8050              | INTEREST PAYMENT          | 25,358          | -             | -            | -             | -             | -            | 25,358         | 50,715          | 50.00%        |
| <b>TOTAL FUND REVENUES</b>     |                           | <b>-</b>        | <b>16,491</b> | <b>165</b>   | <b>22,493</b> | <b>71,136</b> | <b>719</b>   | <b>111,002</b> | <b>153,965</b>  | <b>72.10%</b> |
| <b>TOTAL FUND EXPENDITURES</b> |                           | <b>51,530</b>   | <b>956</b>    | <b>1,082</b> | <b>956</b>    | <b>956</b>    | <b>956</b>   | <b>56,437</b>  | <b>222,486</b>  | <b>25.37%</b> |
| <b>FUND SURPLUS (DEFICIT)</b>  |                           | <b>(51,530)</b> | <b>15,534</b> | <b>(917)</b> | <b>21,536</b> | <b>70,180</b> | <b>(238)</b> | <b>54,565</b>  | <b>(68,521)</b> |               |

**DOWNTOWN TIF REVENUES**

|                                     |                      |          |               |              |               |              |               |               |               |               |
|-------------------------------------|----------------------|----------|---------------|--------------|---------------|--------------|---------------|---------------|---------------|---------------|
| 88-000-40-00-4000                   | PROPERTY TAXES       | -        | 25,320        | 3,589        | 15,674        | 9,445        | 16,524        | 70,551        | 76,000        | 92.83%        |
| 88-000-48-00-4850                   | MISCELLANEOUS INCOME | -        | 0             | -            | -             | -            | -             | 0             | -             | 0.00%         |
| <b>TOTAL REVENUES: DOWNTOWN TIF</b> |                      | <b>-</b> | <b>25,320</b> | <b>3,589</b> | <b>15,674</b> | <b>9,445</b> | <b>16,524</b> | <b>70,551</b> | <b>76,000</b> | <b>92.83%</b> |

**DOWNTOWN TIF EXPENDITURES**



**UNITED CITY OF YORKVILLE  
FISCAL YEAR 2021 BUDGET REPORT  
For the Month Ended October 31, 2020**

| ACCOUNT NUMBER                              | DESCRIPTION               | % of Fiscal Year | 8%      | 17%       | 25%     | 33%       | 42%          | 50%        | Year-to-Date<br>Totals | FISCAL YEAR 2021<br>BUDGET | % of Budget |
|---|---------------------------|------------------|---------|-----------|---------|-----------|--------------|------------|------------------------|----------------------------|-------------|
|   |                           |                  | May-20  | June-20   | July-20 | August-20 | September-20 | October-20 |                        |                            |             |
| <i>Contractual Services</i>                 |                           |                  |         |           |         |           |              |            |                        |                            |             |
| 1   |                           |                  |         |           |         |           |              |            |                        |                            |             |
| 88-880-54-00-5401                           | ADMINISTRATIVE CHARGEBACK |                  | 2,791   | 2,791     | 2,791   | 2,791     | 2,791        | 2,791      | 16,743                 | 33,487                     | 50.00%      |
| 88-880-54-00-5425                           | TIF INCENTIVE PAYOUT      |                  | -       | -         | -       | -         | -            | -          | -                      | 26,877                     | 0.00%       |
| 88-880-54-00-5462                           | PROFESSIONAL SERVICES     |                  | -       | -         | -       | -         | -            | -          | -                      | 1,000                      | 0.00%       |
| 88-880-54-00-5466                           | LEGAL SERVICES            |                  | -       | 50        | -       | -         | -            | 150        | 200                    | 15,000                     | 1.33%       |
| <i>Capital Outlay</i>                       |                           |                  |         |           |         |           |              |            |                        |                            |             |
| 88-880-60-00-6000                           | PROJECT COSTS             |                  | -       | -         | -       | -         | -            | 979        | 979                    | 10,000                     | 9.79%       |
| 88-880-60-00-6079                           | ROUTE 47 EXPANSION        |                  | 624     | 624       | 624     | 624       | 624          | 624        | 3,744                  | 7,488                      | 50.00%      |
| <i>FNBO Loan - 102 E Van Emmon Building</i> |                           |                  |         |           |         |           |              |            |                        |                            |             |
| 88-880-81-00-8000                           | PRINCIPAL PAYMENT         |                  | -       | 200,000   | -       | -         | -            | -          | 200,000                | 200,000                    | 100.00%     |
| 88-880-81-00-8050                           | INTEREST PAYMENT          |                  | -       | 12,233    | -       | -         | -            | -          | 12,233                 | 12,200                     | 100.27%     |
| <b>TOTAL FUND REVENUES</b>                  |                           |                  | -       | 25,320    | 3,589   | 15,674    | 9,445        | 16,524     | 70,551                 | 76,000                     | 92.83%      |
| <b>TOTAL FUND EXPENDITURES</b>              |                           |                  | 3,415   | 215,698   | 3,415   | 3,415     | 3,415        | 4,544      | 233,900                | 306,052                    | 76.42%      |
| <b>FUND SURPLUS (DEFICIT)</b>               |                           |                  | (3,415) | (190,378) | 174     | 12,259    | 6,031        | 11,980     | (163,349)              | (230,052)                  |             |

**DOWNTOWN TIF II REVENUES**

|  |                      |   |        |        |       |        |        |        |        |         |         |
|--|----------------------|---|--------|--------|-------|--------|--------|--------|--------|---------|---------|
| 89-000-40-00-4000                      | PROPERTY TAXES       | - | 18,481 | 6,052  | 1,778 | 19,164 | 1,867  | 47,342 | 25,000 | 189.37% |         |
| 89-000-48-00-4850                      | MISCELLANEOUS INCOME | - | 0      | -      | -     | -      | -      | 0      | -      | 0.00%   |         |
| <b>TOTAL REVENUES: DOWNTOWN TIF II</b> |                      |   | -      | 18,481 | 6,052 | 1,778  | 19,164 | 1,867  | 47,342 | 25,000  | 189.37% |

**DOWNTOWN TIF II EXPENDITURES**

|                   |                       |   |   |     |   |        |     |        |        |        |
|-------------------|-----------------------|---|---|-----|---|--------|-----|--------|--------|--------|
| 89-890-54-00-5425 | TIF INCENTIVE PAYOUT  | - | - | -   | - | 20,000 | 979 | 20,979 | 39,500 | 53.11% |
| 89-890-54-00-5466 | LEGAL SERVICES        | - | - | -   | - | -      | 210 | 210    | -      | 0.00%  |
| 89-890-54-00-5462 | PROFESSIONAL SERVICES | - | - | 300 | - | -      | -   | 300    | 5,000  | 6.00%  |

|                                |  |  |   |        |       |       |        |       |        |          |         |
|--------------------------------|--|--|---|--------|-------|-------|--------|-------|--------|----------|---------|
| <b>TOTAL FUND REVENUES</b>     |  |  | - | 18,481 | 6,052 | 1,778 | 19,164 | 1,867 | 47,342 | 25,000   | 189.37% |
| <b>TOTAL FUND EXPENDITURES</b> |  |  | - | -      | 300   | -     | 20,000 | 1,189 | 21,489 | 44,500   | 48.29%  |
| <b>FUND SURPLUS (DEFICIT)</b>  |  |  | - | 18,481 | 5,752 | 1,778 | (836)  | 678   | 25,853 | (19,500) |         |



**UNITED CITY OF YORKVILLE**  
**MONTHLY ANALYSIS OF MAJOR REVENUES**  
**For the Month Ended October 31, 2020 \***

|   | October<br>Actual | YTD<br>Actual | % of<br>Budget | FY 2021<br>Budget | Fiscal Year 2020<br>For the Month Ended October 31, 2019 |          |
|---|-------------------|---------------|----------------|-------------------|--|----------|
|   |                   |               |                |                   | YTD Actual   | % Change |
| <b>GENERAL FUND (01) REVENUES</b>           |                   |               |                |                   |  |          |
| Property Taxes                              | \$ 84,202         | \$ 3,287,717  | 98.5%          | \$ 3,337,703      | \$ 3,197,300   | 2.83%    |
| Municipal Sales Tax                         | 299,314           | 1,643,493     | 50.0%          | 3,284,400         | 1,581,342  | 3.93%    |
| Non-Home Rule Sales Tax                     | 229,232           | 1,192,901     | 47.8%          | 2,493,900         | 1,204,778  | -0.99%   |
| Electric Utility Tax                        | -                 | 348,789       | 48.8%          | 715,000           | 347,195  | 0.46%    |
| Natural Gas Tax                             | 12,046            | 88,887        | 33.5%          | 265,000           | 88,820   | 0.08%    |
| Excise (Telecommunication) Tax              | 22,660            | 128,298       | 52.1%          | 246,075           | 140,262  | -8.53%   |
| Cable Franchise Fees                        | 9,551             | 143,005       | 47.7%          | 300,000           | 151,677  | -5.72%   |
| Hotel Tax                                   | 12,570            | 35,991        | 45.0%          | 80,000            | 46,950   | -23.34%  |
| Video Gaming Tax                            | 14,400            | 33,099        | 23.6%          | 140,000           | 72,498   | -54.34%  |
| Amusement Tax                               | 20,836            | 64,691        | 31.6%          | 205,000           | 183,220  | -64.69%  |
| State Income Tax                            | 211,612           | 1,114,856     | 58.8%          | 1,897,310         | 1,122,685  | -0.70%   |
| Local Use Tax                               | 72,294            | 385,715       | 57.1%          | 675,281           | 299,599  | 28.74%   |
| Road & Bridge Tax                           | 1,661             | 51,790        | 39.8%          | 130,000           | 129,943  | -60.14%  |
| Building Permits                            | 74,615            | 384,660       | 96.2%          | 400,000           | 248,373  | 54.87%   |
| Garbage Surcharge                           | 225,115           | 670,547       | 51.7%          | 1,297,650         | 631,666  | 6.16%    |
| Investment Earnings                         | 1,112             | 8,387         | 9.3%           | 89,878            | 68,899   | -87.83%  |
| <b>MOTOR FUEL TAX FUND (15) REVENUES</b>    |                   |               |                |                   |  |          |
| Motor Fuel Tax                              | \$ 35,398         | \$ 193,589    | 41.0%          | \$ 472,697        | \$ 234,898   | -17.59%  |
| Transportation Renewal Funds                | 25,562            | 136,284       | 42.5%          | 320,901           | 56,901   | 139.51%  |
| <b>WATER FUND (51) REVENUES</b>             |                   |               |                |                   |  |          |
| Water Sales                                 | \$ 655,937        | \$ 1,804,885  | 57.7%          | \$ 3,129,000      | \$ 1,624,701   | 11.09%   |
| Water Infrastructure Fees                   | 136,092           | 407,991       | 51.3%          | 795,000           | 396,575  | 2.88%    |
| Late Penalties                              | -                 | -             | 0.0%           | 131,250           | 59,305   | -100.00% |
| Water Connection Fees                       | 102,263           | 405,477       | 176.3%         | 230,000           | 172,894  | 134.52%  |
| Water Meter Sales                           | 31,460            | 139,110       | 231.9%         | 60,000            | 70,615   | 97.00%   |
| <b>SEWER FUND (52) REVENUES</b>             |                   |               |                |                   |  |          |
| Sewer Maintenance Fees                      | \$ 170,466        | \$ 510,640    | 49.8%          | \$ 1,024,850      | \$ 496,827   | 2.78%    |
| Sewer Infrastructure Fees                   | 65,351            | 196,042       | 50.3%          | 390,000           | 192,104  | 2.05%    |
| Sewer Connection Fees                       | 51,700            | 189,600       | 93.3%          | 203,300           | 115,100  | 64.73%   |
| <b>PARKS &amp; RECREATION (79) REVENUES</b> |                   |               |                |                   |  |          |
| Special Events                              | \$ 315            | \$ 4,775      | 5.3%           | \$ 90,000         | \$ 69,105  | -93.09%  |
| Child Development                           | 7,497             | 25,153        | 17.3%          | 145,000           | 62,606   | -59.82%  |
| Athletics & Fitness                         | 6,241             | 111,553       | 30.1%          | 370,000           | 199,360  | -44.04%  |
| Rental Income                               | (1,400)           | 54,976        | 85.6%          | 64,216            | 51,800   | 6.13%    |
| Hometown Days                               | -                 | 1,675         | 1.4%           | 120,000           | 124,278  | -98.65%  |

\* October represents 50% of fiscal year 2021



**UNITED CITY OF YORKVILLE**  
**STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS**  
**For the Month Ended October 31, 2020 \***

|                                   | October<br>Actual | YTD<br>Actual | % of<br>Budget | FY 2021<br>Budget | Fiscal Year 2020<br>For the Month Ended October 31, 2019 |          |
|-----------------------------------|-------------------|---------------|----------------|-------------------|--|----------|
|                                   |                   |               |                |                   | YTD Actual   | % Change |
| <b>GENERAL FUND (01)</b>          |                   |               |                |                   |  |          |
| <i>Revenues</i>                   |                   |               |                |                   |  |          |
| <u>Local Taxes</u>                |                   |               |                |                   |  |          |
| Property Taxes                    | \$ 84,202         | \$ 3,287,717  | 98.5%          | \$ 3,337,703      | \$ 3,197,300   | 2.83%    |
| Municipal Sales Tax               | 299,314           | 1,643,493     | 50.0%          | 3,284,400         | 1,581,342  | 3.93%    |
| Non-Home Rule Sales Tax           | 229,232           | 1,192,901     | 47.8%          | 2,493,900         | 1,204,778  | -0.99%   |
| Electric Utility Tax              | -                 | 348,789       | 48.8%          | 715,000           | 347,195  | 0.46%    |
| Natural Gas Tax                   | 12,046            | 88,887        | 33.5%          | 265,000           | 88,820   | 0.08%    |
| Excise (Telecommunication) Tax    | 22,660            | 128,298       | 52.1%          | 246,075           | 140,262  | -8.53%   |
| Telephone Utility Tax             | 695               | 4,170         | 50.0%          | 8,340             | 4,170  | 0.00%    |
| Cable Franchise Fees              | 9,551             | 143,005       | 47.7%          | 300,000           | 151,677  | -5.72%   |
| Hotel Tax                         | 12,570            | 35,991        | 45.0%          | 80,000            | 46,950   | -23.34%  |
| Video Gaming Tax                  | 14,400            | 33,099        | 23.6%          | 140,000           | 72,498   | -54.34%  |
| Amusement Tax                     | 20,836            | 64,691        | 31.6%          | 205,000           | 183,220  | -64.69%  |
| Admissions Tax                    | 58,105            | 58,105        | 40.1%          | 145,000           | 146,143  | -60.24%  |
| Business District Tax             | 34,157            | 190,656       | 47.1%          | 405,160           | 184,725  | 3.21%    |
| Auto Rental Tax                   | 1,369             | 5,826         | 38.2%          | 15,250            | 8,664  | 0.00%    |
| Total Taxes                       | \$ 799,135        | \$ 7,225,628  | 62.1%          | \$ 11,640,828     | \$ 7,357,742   | -1.80%   |
| <u>Intergovernmental</u>          |                   |               |                |                   |  |          |
| State Income Tax                  | \$ 211,612        | \$ 1,114,856  | 58.8%          | \$ 1,897,310      | \$ 1,122,685   | -0.70%   |
| Local Use Tax                     | 72,294            | 385,715       | 57.1%          | 675,281           | 299,599  | 28.74%   |
| Cannabis Exise Tax                | 938               | 5,950         | 0.0%           | 15,218            | -  | 0.00%    |
| Road & Bridge Tax                 | 1,661             | 51,790        | 39.8%          | 130,000           | 129,943  | -60.14%  |
| Personal Property Replacement Tax | 2,349             | 9,124         | 55.3%          | 16,500            | 11,850   | -23.00%  |
| Other Intergovernmental           | 815,007           | 844,177       | 2349.8%        | 35,925            | 16,436   | 5036.11% |
| Total Intergovernmental           | \$ 1,103,862      | \$ 2,411,613  | 87.1%          | \$ 2,770,234      | \$ 1,580,514   | 52.58%   |
| <u>Licenses &amp; Permits</u>     |                   |               |                |                   |  |          |
| Liquor Licenses                   | \$ 1,436          | \$ 23,704     | 36.5%          | \$ 65,000         | \$ 10,801  | 119.45%  |
| Building Permits                  | 74,615            | 384,660       | 96.2%          | 400,000           | 248,373  | 54.87%   |
| Other Licenses & Permits          | 1,604             | 5,449         | 57.4%          | 9,500             | 4,894  | 11.36%   |
| Total Licenses & Permits          | \$ 77,656         | \$ 413,813    | 87.2%          | \$ 474,500        | \$ 264,067   | 56.71%   |
| <u>Fines &amp; Forfeits</u>       |                   |               |                |                   |  |          |
| Circuit Court Fines               | \$ 3,051          | \$ 12,475     | 31.2%          | \$ 40,000         | \$ 19,706  | -36.70%  |
| Administrative Adjudication       | 935               | 6,855         | 24.9%          | 27,500            | 11,391   | -39.82%  |
| Police Tows                       | 5,000             | 30,000        | 66.7%          | 45,000            | 15,500   | 93.55%   |
| Other Fines & Forfeits            | 45                | 215           | 43.0%          | 500               | 270  | -20.37%  |
| Total Fines & Forfeits            | \$ 9,031          | \$ 49,544     | 43.8%          | \$ 113,000        | \$ 46,867  | 5.71%    |
| <u>Charges for Services</u>       |                   |               |                |                   |  |          |
| ^ Garbage Surcharge               | \$ 225,115        | \$ 670,547    | 51.7%          | \$ 1,297,650      | \$ 631,666   | 6.16%    |
| ^ Late PMT Penalties - Garbage    | 3                 | 34            | 0.1%           | 25,000            | 12,391   | -99.73%  |
| ^ UB Collection Fees              | 10,202            | 93,904        | 56.9%          | 165,000           | 85,063   | 10.39%   |
| Administrative Chargebacks        | 17,825            | 106,948       | 50.0%          | 213,896           | 102,418  | 4.42%    |
| Other Services                    | -                 | -             | 0.0%           | 500               | 1,388  | 0.00%    |
| Total Charges for Services        | \$ 253,144        | \$ 871,433    | 51.2%          | \$ 1,702,046      | \$ 832,926   | 4.62%    |
| Investment Earnings               | \$ 1,112          | \$ 8,387      | 9.3%           | \$ 89,878         | \$ 68,899  | -87.83%  |



**UNITED CITY OF YORKVILLE**  
**STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS**  
**For the Month Ended October 31, 2020 \***

|  | October<br>Actual   | YTD<br>Actual        | % of<br>Budget | FY 2021<br>Budget    | Fiscal Year 2020<br>For the Month Ended October 31, 2019 |               |
|--|---------------------|----------------------|----------------|----------------------|--|---------------|
|  |                     |                      |                |                      | YTD Actual   | % Change      |
| <b>GENERAL FUND (01) (continued)</b>             |                     |                      |                |                      |  |               |
| <u>Reimbursements/Miscellaneous/Transfers In</u> |                     |                      |                |                      |  |               |
| Reimbursements                                   | 5,810               | 25,143               | 28.6%          | 88,000               | 24,177   | 4.00%         |
| Rental Income                                    | 500                 | 1,500                | 21.4%          | 7,000                | 3,735  | -59.84%       |
| Miscellaneous Income & Transfers In              | 5,917               | 74,584               | 155.4%         | 48,000               | 18,161   | 310.67%       |
| Total Miscellaneous                              | \$ 12,227           | \$ 101,227           | 70.8%          | \$ 143,000           | \$ 46,073  | 119.71%       |
| <b>Total Revenues and Transfers</b>              | <b>\$ 2,256,167</b> | <b>\$ 11,081,644</b> | <b>65.4%</b>   | <b>\$ 16,933,486</b> | <b>\$ 10,197,088</b>                                     | <b>8.67%</b>  |
| <i>Expenditures</i>                              |                     |                      |                |                      |  |               |
| <u>Administration</u>                            | \$ 91,353           | \$ 474,795           | 47.8%          | \$ 992,350           | \$ 470,531   | 0.91%         |
| 50 Salaries                                      | 63,949              | 310,822              | 50.8%          | 611,747              | 288,210  | 7.85%         |
| 52 Benefits                                      | 16,998              | 110,099              | 52.0%          | 211,572              | 114,389  | -3.75%        |
| 54 Contractual Services                          | 8,937               | 47,794               | 31.9%          | 150,031              | 64,196   | -25.55%       |
| 56 Supplies                                      | 1,469               | 6,079                | 32.0%          | 19,000               | 3,735  | 62.75%        |
| <u>Finance</u>                                   | \$ 48,839           | \$ 267,954           | 47.6%          | \$ 562,508           | \$ 258,874   | 3.51%         |
| 50 Salaries                                      | 34,491              | 159,182              | 49.0%          | 324,856              | 146,284  | 8.82%         |
| 52 Benefits                                      | 9,914               | 60,230               | 48.9%          | 123,295              | 57,385   | 4.96%         |
| 54 Contractual Services                          | 3,734               | 47,104               | 42.1%          | 111,857              | 54,910   | -14.22%       |
| 56 Supplies                                      | 701                 | 1,438                | 57.5%          | 2,500                | 295  | 387.31%       |
| <u>Police</u>                                    | \$ 456,287          | \$ 3,460,576         | 57.1%          | \$ 6,064,220         | \$ 3,429,568   | 0.90%         |
| 50 Salaries                                      | 335,957             | 1,613,243            | 48.5%          | 3,323,608            | 1,593,704  | 1.23%         |
| Overtime   | 4,847               | 41,982               | 37.8%          | 111,000              | 64,417   | -34.83%       |
| 52 Benefits                                      | 96,596              | 1,677,895            | 76.1%          | 2,205,107            | 1,600,867  | 4.81%         |
| 54 Contractual Services                          | 13,306              | 101,252              | 32.6%          | 311,025              | 116,916  | -13.40%       |
| 56 Supplies                                      | 5,581               | 26,205               | 23.1%          | 113,480              | 53,662   | -51.17%       |
| <u>Community Development</u>                     | \$ 78,507           | \$ 396,519           | 42.1%          | \$ 942,154           | \$ 408,757   | -2.99%        |
| 50 Salaries                                      | 57,359              | 276,886              | 51.7%          | 535,995              | 251,546  | 10.07%        |
| 52 Benefits                                      | 16,287              | 98,949               | 49.0%          | 201,768              | 96,961   | 2.05%         |
| 54 Contractual Services                          | 2,707               | 14,116               | 7.3%           | 194,700              | 55,991   | -74.79%       |
| 56 Supplies                                      | 2,154               | 6,568                | 67.8%          | 9,691                | 4,259  | 54.20%        |
| <u>PW - Street Ops &amp; Sanitation</u>          | \$ 93,377           | \$ 813,815           | 32.4%          | \$ 2,512,538         | \$ 781,886   | 4.08%         |
| 50 Salaries                                      | 50,438              | 230,383              | 43.5%          | 529,443              | 178,656  | 28.95%        |
| Overtime   | 8                   | 830                  | 4.2%           | 20,000               | 1,079  | -23.10%       |
| 52 Benefits                                      | 17,565              | 108,663              | 44.3%          | 245,418              | 90,874   | 19.58%        |
| 54 Contractual Services                          | 19,264              | 447,264              | 28.1%          | 1,591,767            | 462,260  | -3.24%        |
| 56 Supplies                                      | 6,103               | 26,675               | 21.2%          | 125,910              | 49,017   | -45.58%       |
| <u>Administrative Services</u>                   | \$ 729,360          | \$ 2,283,792         | 39.2%          | \$ 5,824,862         | \$ 2,590,644   | -11.84%       |
| 50 Salaries                                      | -                   | -                    | 0.0%           | 500                  | 1,388  | 0.00%         |
| 52 Benefits                                      | 32,769              | 251,470              | 63.1%          | 398,253              | 229,082  | 9.77%         |
| 54 Contractual Services                          | 522,743             | 986,564              | 30.4%          | 3,245,272            | 1,067,396  | -7.57%        |
| 56 Supplies                                      | -                   | -                    | 0.0%           | 15,000               | -  | 0.00%         |
| 99 Transfers Out                                 | 173,848             | 1,045,759            | 48.3%          | 2,165,837            | 1,292,779  | -19.11%       |
| <b>Total Expenditures and Transfers</b>          | <b>\$ 1,497,725</b> | <b>\$ 7,697,450</b>  | <b>45.6%</b>   | <b>\$ 16,898,632</b> | <b>\$ 7,940,260</b>                                      | <b>-3.06%</b> |
| <i>Surplus(Deficit)</i>                          | \$ 758,442          | \$ 3,384,193         |                | \$ 34,854            | \$ 2,256,829   |               |

^ modified accruals basis

\* October represents 50% of fiscal year 2021



**UNITED CITY OF YORKVILLE**  
**STATEMENT OF REVENUES, EXPENSES AND TRANSFERS**  
**For the Month Ended October 31, 2020 \***

|  | October<br>Actual | YTD<br>Actual       | % of<br>Budget | FY 2021<br>Budget     | Fiscal Year 2020<br>For the Month Ended October 31, 2019 |                |
|--|-------------------|---------------------|----------------|-----------------------|--|----------------|
|  |                   |                     |                |                       | YTD Actual   | % Change       |
| <b>WATER FUND (51)</b>                           |                   |                     |                |                       |  |                |
| <i>Revenues</i>                                  |                   |                     |                |                       |  |                |
| <u>Charges for Services</u>                      |                   |                     |                |                       |  |                |
| ^ Water Sales                                    | \$ 655,937        | \$ 1,804,885        | 57.7%          | \$ 3,129,000          | \$ 1,624,701   | 11.09%         |
| ^ Water Infrastructure Fees                      | 136,092           | 407,991             | 51.3%          | 795,000               | 396,575  | 2.88%          |
| ^ Late Penalties                                 | -                 | -                   | 0.0%           | 131,250               | 59,305   | -100.00%       |
| Water Connection Fees                            | 102,263           | 405,477             | 176.3%         | 230,000               | 172,894  | 134.52%        |
| Bulk Water Sales                                 | -                 | (1,950)             | -39.0%         | 5,000                 | -  | 0.00%          |
| Water Meter Sales                                | 31,460            | 139,110             | 231.9%         | 60,000                | 70,615   | 97.00%         |
| <b>Total Charges for Services</b>                | <b>\$ 925,752</b> | <b>\$ 2,755,513</b> | <b>63.3%</b>   | <b>\$ 4,350,250</b>   | <b>\$ 2,324,090</b>                                      | <b>18.56%</b>  |
| Investment Earnings                              | \$ 148            | \$ 912              | 4.0%           | \$ 22,557             | \$ 11,623  | -92.15%        |
| <u>Reimbursements/Miscellaneous/Transfers In</u> |                   |                     |                |                       |  |                |
| Reimbursements                                   | \$ 227            | \$ 9,938            | 0.0%           | \$ -                  | \$ -   | 0.00%          |
| Rental Income                                    | 8,295             | 49,770              | 49.8%          | 100,010               | 52,207   | -4.67%         |
| Miscellaneous Income & Transfers In              | 14,918            | 89,900              | 50.1%          | 179,270               | 90,214   | -0.35%         |
| <b>Total Miscellaneous</b>                       | <b>\$ 23,440</b>  | <b>\$ 149,608</b>   | <b>53.6%</b>   | <b>\$ 279,280</b>     | <b>\$ 142,421</b>  | <b>5.05%</b>   |
| <b>Total Revenues and Transfers</b>              | <b>\$ 949,340</b> | <b>\$ 2,906,033</b> | <b>62.5%</b>   | <b>\$ 4,652,087</b>   | <b>\$ 2,478,135</b>                                      | <b>17.27%</b>  |
| <i>Expenses</i>                                  |                   |                     |                |                       |  |                |
| <u>Water Operations</u>                          |                   |                     |                |                       |  |                |
| 50 Salaries                                      | \$ 50,446         | \$ 233,905          | 48.0%          | \$ 487,530            | \$ 189,963   | 23.13%         |
| Overtime   | 1,430             | 2,925               | 13.3%          | 22,000                | 3,893  | -24.88%        |
| 52 Benefits                                      | 20,279            | 125,777             | 52.2%          | 241,168               | 103,824  | 21.14%         |
| 54 Contractual Services                          | 59,812            | 337,890             | 31.3%          | 1,078,983             | 376,618  | -10.28%        |
| 56 Supplies                                      | 54,205            | 181,734             | 50.6%          | 359,273               | 171,958  | 5.69%          |
| 60 Capital Outlay                                | \$ 32,051         | \$ 193,234          |                | \$ 1,333,243          | \$ 400,734   | -51.78%        |
| 6015 Water Tower Painting                        | -                 | -                   | 0.0%           | 18,000                |  |                |
| 6025 Road to Better Roads Program                | 77                | 591                 | 0.1%           | 634,000               |  |                |
| 6059 US 34 Project (IL Rte 47 to Orchard)        | -                 | -                   | 0.0%           | 7,700                 |  |                |
| 6066 Route 71 Watermain Replacement              | 26,685            | 26,685              | 207.3%         | 12,871                |  |                |
| 6079 Route 47 Expansion                          | 3,781             | 22,686              | 50.0%          | 45,372                |  |                |
| 6081 Cation Exchange Media Replacement           | 1,508             | 143,272             | 573.1%         | 25,000                |  |                |
| 6060 Equipment                                   | -                 | -                   | 0.0%           | 500,300               |  |                |
| 6070 Vehicles & Equipment                        | -                 | -                   | 0.0%           | 90,000                |  |                |
| <b>Debt Service</b>                              | <b>\$ -</b>       | <b>\$ 201,549</b>   |                | <b>\$ 2,305,935</b>   | <b>\$ 238,008</b>  | <b>-15.32%</b> |
| 77 2015A Bond                                    | -                 | 70,084              | 16.0%          | 438,004               |  |                |
| 85 2016 Refunding Bond                           | -                 | 58,825              | 3.7%           | 1,592,650             |  |                |
| 89 IEPA Loan L17-156300                          | -                 | 62,515              | 50.0%          | 125,031               |  |                |
| 94 2014C Refunding Bond                          | -                 | 10,125              | 6.7%           | 150,250               |  |                |
| <b>Total Expenses</b>                            | <b>\$ 218,223</b> | <b>\$ 1,277,014</b> | <b>21.9%</b>   | <b>\$ 5,828,132</b>   | <b>\$ 1,484,999</b>                                      | <b>-14.01%</b> |
| <b>Surplus(Deficit)</b>                          | <b>\$ 731,117</b> | <b>\$ 1,629,019</b> |                | <b>\$ (1,176,045)</b> | <b>\$ 993,136</b>  |                |

^ modified accruals basis

\* October represents 50% of fiscal year 2021



**UNITED CITY OF YORKVILLE**  
**STATEMENT OF REVENUES, EXPENSES AND TRANSFERS**  
**For the Month Ended October 31, 2020 \***

|  | October<br>Actual | YTD<br>Actual     | % of<br>Budget | FY 2021<br>Budget   | Fiscal Year 2020                                   |                |
|--|-------------------|-------------------|----------------|---------------------|--|----------------|
|  |                   |                   |                |                     | For the Month Ended October 31, 2019<br>YTD Actual | % Change       |
| <b>SEWER FUND (52)</b>                           |                   |                   |                |                     |  |                |
| <i>Revenues</i>                                  |                   |                   |                |                     |  |                |
| <u>Charges for Services</u>                      |                   |                   |                |                     |  |                |
| ^ Sewer Maintenance Fees                         | \$ 170,466        | \$ 510,640        | 49.8%          | \$ 1,024,850        | \$ 496,827   | 2.78%          |
| ^ Sewer Infrastructure Fees                      | 65,351            | 196,042           | 50.3%          | 390,000             | 192,104  | 2.05%          |
| River Crossing Fees                              | -                 | -                 | 0.0%           | -                   | 450  | -100.00%       |
| ^ Late Penalties                                 | -                 | -                 | 0.0%           | 17,500              | 8,486  | -100.00%       |
| Sewer Connection Fees                            | 51,700            | 189,600           | 93.3%          | 203,300             | 115,100  | 64.73%         |
| <b>Total Charges for Services</b>                | <b>\$ 287,517</b> | <b>\$ 896,282</b> | <b>54.8%</b>   | <b>\$ 1,635,650</b> | <b>\$ 812,967</b>                                  | <b>10.25%</b>  |
| Investment Earnings                              | \$ 56             | \$ 365            | 4.9%           | \$ 7,473            | \$ 4,317   | -91.55%        |
| <u>Reimbursements/Miscellaneous/Transfers In</u> |                   |                   |                |                     |  |                |
| Miscellaneous Income                             | \$ 110            | \$ 2,925          | 0.0%           | \$ -                | \$ 420   | 596.76%        |
| Transfers In                                     | 14,562            | 87,372            | 50.0%          | 174,744             | 287,515  | -69.61%        |
| <b>Total Miscellaneous &amp; Transfers</b>       | <b>\$ 14,672</b>  | <b>\$ 90,297</b>  | <b>51.7%</b>   | <b>\$ 174,744</b>   | <b>\$ 287,935</b>                                  | <b>-68.64%</b> |
| <b>Total Revenues and Transfers</b>              | <b>\$ 302,245</b> | <b>\$ 986,943</b> | <b>54.3%</b>   | <b>\$ 1,817,867</b> | <b>\$ 1,105,219</b>                                | <b>-10.70%</b> |
| <i>Expenses</i>                                  |                   |                   |                |                     |  |                |
| <u>Sewer Operations</u>                          |                   |                   |                |                     |  |                |
| 50 Salaries                                      | \$ 28,172         | \$ 126,875        | 49.6%          | \$ 255,561          | \$ 85,026  | 49.22%         |
| Overtime   | -                 | 88                | 17.7%          | 500                 | 78   | 12.93%         |
| 52 Benefits                                      | 10,755            | 75,366            | 51.0%          | 147,784             | 57,364   | 31.38%         |
| 54 Contractual Services                          | 9,599             | 101,672           | 43.4%          | 234,167             | 50,517   | 101.26%        |
| 56 Supplies                                      | 3,515             | 13,912            | 20.4%          | 68,256              | 16,229   | -14.27%        |
| 60 Capital Outlay                                | \$ 119,012        | \$ 154,761        |                | \$ 204,361          | \$ 60,240  | 156.91%        |
| 6001 SCADA                                       | 66,437            | 88,495            | 132.1%         | 67,000              |  |                |
| 6059 US 34 Project (IL Rte 47 to Orchard)        | -                 | -                 | 0.0%           | 650                 |  |                |
| 6066 Route 71 Sewer Main Replacement             | 50,702            | 50,702            | 148.2%         | 34,223              |  |                |
| 6060 Vehicles                                    | -                 | 4,323             | 5.4%           | 80,000              |  |                |
| 6079 Route 47 Expansion                          | 1,873             | 11,241            | 50.0%          | 22,488              |  |                |
| Debt Service                                     | \$ -              | \$ 137,899        |                | \$ 1,300,798        | \$ 212,916   | -35.23%        |
| 90 2003 IRBB Debt Certificates                   | -                 | 11,425            | 7.0%           | 162,850             |  |                |
| 92 2011 Refunding Bond                           | -                 | 126,474           | 11.1%          | 1,137,948           |  |                |
| 99 Transfers Out                                 | \$ 6,260          | \$ 37,563         | 50.0%          | \$ 75,125           | \$ 36,938  | 1.69%          |
| <b>Total Expenses and Transfers</b>              | <b>\$ 177,313</b> | <b>\$ 648,136</b> | <b>28.3%</b>   | <b>\$ 2,286,552</b> | <b>\$ 519,308</b>                                  | <b>24.81%</b>  |
| <i>Surplus(Deficit)</i>                          | \$ 124,932        | \$ 338,808        |                | \$ (468,685)        | \$ 585,912   |                |

^ modified accruals basis

\* October represents 50% of fiscal year 2021



**YORKVILLE PARKS & RECREATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS**  
**For the Month Ended October 31, 2020 \***

|  | October<br>Actual | YTD<br>Actual     | % of<br>Budget | FY 2021<br>Budget   | Fiscal Year 2020<br>For the Month Ended October 31, 2019 |                |
|--|-------------------|-------------------|----------------|---------------------|--|----------------|
|  |                   |                   |                |                     | YTD Actual   | % Change       |
| <b>PARKS &amp; RECREATION FUND (79)</b>          |                   |                   |                |                     |  |                |
| <i>Revenues</i>                                  |                   |                   |                |                     |  |                |
| <u>Charges for Services</u>                      |                   |                   |                |                     |  |                |
| Special Events                                   | \$ 315            | \$ 4,775          | 5.3%           | \$ 90,000           | \$ 69,105  | -93.09%        |
| Child Development                                | 7,497             | 25,153            | 17.3%          | 145,000             | 62,606   | -59.82%        |
| Athletics & Fitness                              | 6,241             | 111,553           | 30.1%          | 370,000             | 199,360  | -44.04%        |
| Concession Revenue                               | 391               | 4,033             | 9.0%           | 45,000              | 42,396   | -90.49%        |
| Total Charges for Services                       | \$ 14,444         | \$ 145,513        | 22.4%          | \$ 650,000          | \$ 373,466   | -61.04%        |
| Investment Earnings                              | \$ 1              | \$ 205            | 15.7%          | \$ 1,300            | \$ 639   | -67.96%        |
| <u>Reimbursements/Miscellaneous/Transfers In</u> |                   |                   |                |                     |  |                |
| Reimbursements                                   | \$ -              | \$ -              | 0.0%           | \$ -                | \$ 830   | 0.00%          |
| Rental Income                                    | (1,400)           | 54,976            | 85.6%          | 64,216              | 51,800   | 6.13%          |
| Park Rentals                                     | 151               | 1,339             | 7.7%           | 17,500              | 17,996   | -92.56%        |
| Hometown Days                                    | -                 | 1,675             | 1.4%           | 120,000             | 124,278  | -98.65%        |
| Sponsorships & Donations                         | -                 | 3,022             | 15.1%          | 20,000              | 15,468   | -80.46%        |
| Miscellaneous Income & Transfers In              | 109,341           | 659,567           | 50.2%          | 1,314,284           | 710,158  | -7.12%         |
| Total Miscellaneous                              | \$ 108,092        | \$ 720,579        | 46.9%          | \$ 1,536,000        | \$ 920,529   | -21.72%        |
| <b>Total Revenues and Transfers</b>              | <b>\$ 122,537</b> | <b>\$ 866,297</b> | <b>39.6%</b>   | <b>\$ 2,187,300</b> | <b>\$ 1,294,635</b>                                      | <b>-33.09%</b> |
| <i>Expenditures</i>                              |                   |                   |                |                     |  |                |
| <u>Parks Department</u>                          |                   |                   |                |                     |  |                |
| 50 Salaries                                      | \$ 107,166        | \$ 508,674        | 39.4%          | \$ 1,289,685        | \$ 568,963   | -10.60%        |
| Overtime   | 72,589            | 313,687           | 47.5%          | 660,936             | 311,303  | 0.77%          |
| 52 Benefits                                      | 859               | 1,914             | 38.3%          | 5,000               | 3,364  | -43.11%        |
| 54 Contractual Services                          | 22,939            | 146,836           | 51.2%          | 286,628             | 154,830  | -5.16%         |
| 56 Supplies                                      | 2,482             | 13,218            | 9.0%           | 146,712             | 32,436   | -59.25%        |
|  | 8,296             | 33,018            | 17.3%          | 190,409             | 67,029   | -50.74%        |
| <u>Recreation Department</u>                     | \$ 136,359        | \$ 434,021        | 34.3%          | \$ 1,267,077        | \$ 648,677   | -33.09%        |
| 50 Salaries                                      | 48,402            | 206,275           | 40.8%          | 506,076             | 231,616  | -10.94%        |
| 52 Benefits                                      | 13,536            | 82,812            | 41.7%          | 198,372             | 93,891   | -11.80%        |
| 54 Contractual Services                          | 14,886            | 43,474            | 17.7%          | 245,853             | 112,671  | -61.42%        |
| 56 Hometown Days                                 | -                 | 12,425            | 10.4%          | 120,000             | 113,362  | -89.04%        |
| 56 Supplies                                      | 59,534            | 89,036            | 45.2%          | 196,776             | 97,138   | -8.34%         |
| <b>Total Expenditures</b>                        | <b>\$ 243,524</b> | <b>\$ 942,695</b> | <b>36.9%</b>   | <b>\$ 2,556,762</b> | <b>\$ 1,217,639</b>                                      | <b>-22.58%</b> |
| <i>Surplus(Deficit)</i>                          | \$ (120,987)      | \$ (76,398)       |                | \$ (369,462)        | \$ 76,996  |                |

\* October represents 50% of fiscal year 2021



**YORKVILLE PUBLIC LIBRARY**  
**STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS**  
**For the Month Ended October 31, 2020 \***

|  | October<br>Actual | YTD<br>Actual       | % of<br>Budget | FY 2021<br>Budget   | Fiscal Year 2020<br>For the Month Ended October 31, 2019 |              |
|--|-------------------|---------------------|----------------|---------------------|--|--------------|
|  |                   |                     |                |                     | YTD Actual   | % Change     |
| <b>LIBRARY OPERATIONS FUND (82)</b>              |                   |                     |                |                     |  |              |
| <i>Revenues</i>                                  |                   |                     |                |                     |  |              |
| Property Taxes                                   | \$ 39,508         | \$ 1,542,662        | 98.8%          | \$ 1,562,000        | \$ 1,481,390   | 4.14%        |
| <u>Intergovernmental</u>                         |                   |                     |                |                     |  |              |
| Personal Property Replacement Tax                | \$ 779            | \$ 3,024            | 57.6%          | \$ 5,250            | \$ 3,927   | -23.00%      |
| State Grants                                     | -                 | 21,151              | 105.8%         | 20,000              | 21,151   | 0.00%        |
| Total Intergovernmental                          | \$ 779            | \$ 24,175           | 95.7%          | \$ 25,250           | \$ 25,078  | -3.60%       |
| Library Fines                                    | \$ 179            | \$ 1,832            | 21.6%          | \$ 8,500            | \$ 4,753   | -61.46%      |
| <u>Charges for Services</u>                      |                   |                     |                |                     |  |              |
| Library Subscription Cards                       | \$ 165            | \$ 1,326            | 15.6%          | \$ 8,500            | \$ 5,386   | -75.37%      |
| Copy Fees  | 362               | 696                 | 18.3%          | 3,800               | 2,081  | -66.53%      |
| Program Fees                                     | 2                 | 2                   | 0.0%           | -                   | 58   | -96.57%      |
| Total Charges for Services                       | \$ 529            | \$ 2,025            | 16.5%          | \$ 12,300           | \$ 7,525   | -73.09%      |
| Investment Earnings                              | \$ 148            | \$ 834              | 9.3%           | \$ 8,959            | \$ 6,082   | -86.29%      |
| <u>Reimbursements/Miscellaneous/Transfers In</u> |                   |                     |                |                     |  |              |
| Miscellaneous Reimbursements                     | \$ -              | \$ -                | 0.0%           | \$ -                | \$ -   | 0.00%        |
| Rental Income                                    | -                 | -                   | 0.0%           | 1,750               | 700  | -100.00%     |
| Miscellaneous Income                             | 1                 | 374                 | 18.7%          | 2,000               | 2,431  | -84.60%      |
| Transfers In                                     | 2,244             | 16,132              | 60.7%          | 26,584              | 15,080   | 6.97%        |
| Total Miscellaneous & Transfers                  | \$ 2,244          | \$ 16,506           | 54.4%          | \$ 30,334           | \$ 18,211  | -9.36%       |
| <b>Total Revenues and Transfers</b>              | <b>\$ 43,387</b>  | <b>\$ 1,588,034</b> | <b>96.4%</b>   | <b>\$ 1,647,343</b> | <b>\$ 1,543,040</b>                                      | <b>2.92%</b> |
| <i>Expenditures</i>                              |                   |                     |                |                     |  |              |
| <u>Library Operations</u>                        | \$ 82,515         | \$ 455,730          | 27.4%          | \$ 1,664,378        | \$ 455,569   | 0.04%        |
| 50 Salaries                                      | 52,003            | 228,387             | 47.6%          | 479,742             | 220,174  | 3.73%        |
| 52 Benefits                                      | 14,412            | 96,228              | 53.5%          | 179,800             | 85,994   | 11.90%       |
| 54 Contractual Services                          | 15,465            | 53,607              | 35.2%          | 152,448             | 61,576   | -12.94%      |
| 56 Supplies                                      | 635               | 6,465               | 25.6%          | 25,300              | 6,818  | -5.18%       |
| 99 Debt Service                                  | -                 | 71,044              | 8.6%           | 827,088             | 81,006   | -12.30%      |
| <b>Total Expenditures and Transfers</b>          | <b>\$ 82,515</b>  | <b>\$ 455,730</b>   | <b>27.4%</b>   | <b>\$ 1,664,378</b> | <b>\$ 455,569</b>  | <b>0.04%</b> |
| Surplus(Deficit)                                 | \$ (39,128)       | \$ 1,132,304        |                | \$ (17,035)         | \$ 1,087,471   |              |

\* October represents 50% of fiscal year 2021

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.                     | JOURNAL #   | ENTRY DATE                | ITEM | TRANSACTION DESCRIPTION         | VENDOR                 | CHECK  | INVOICE            | DEBIT    | CREDIT |
|--------------------------|-------------|---------------------------|------|---------------------------------|------------------------|--------|--------------------|----------|--------|
| 01-110-54-00-5462        |             | (E) PROFESSIONAL SERVICES |      |                                 |                        |        |                    |          |        |
| 01                       |             | 05/01/2020                |      | BEGINNING BALANCE               |                        |        |                    | 0.00     |        |
| 02                       | AP-200609B  | 06/03/2020                | 13   | 05/12/20 CC MEETING             | CHRISTINE M. VITOSH    | 532890 | CMV 1980           | 243.14   |        |
|                          |             | 06/03/2020                | 14   | 05/07/20 PUBLIC SAFETY MEETING  | MARLYS J. YOUNG        | 532893 | 050720             | 58.25    |        |
|                          |             | 06/03/2020                | 15   | 05/19/20 PW MEETING MINUTES     | MARLYS J. YOUNG        | 532893 | 051920             | 40.50    |        |
|                          | AP-200623B  | 06/17/2020                | 18   | 05/26 CITY COUNCIL MEETING      | CHRISTINE M. VITOSH    | 532983 | CMV 1982           | 201.12   |        |
|                          |             | 06/17/2020                | 19   | 05/20/20 ADMIN MEETING MINUTES  | MARLYS J. YOUNG        | 532988 | 052020             | 50.00    |        |
|                          | AP-200625MB | 06/16/2020                | 03   | ZOOM-05/22-06/23 MONTHLY COSTS  | FIRST NATIONAL BANK    | 900090 | 062520-B.OLSON-B   | 154.97   |        |
|                          | AP-200714   | 06/29/2020                | 28   | MAY 2020 COBRA                  | FLEX BENEFIT SERVICE   | 533010 | 139234             | 50.00    |        |
|                          |             | 06/29/2020                | 29   | 06/09/20 CC HEARING             | CHRISTINE M. VITOSH    | 533045 | CMV 1983           | 228.20   |        |
|                          | GJ-200714RV | 06/29/2020                | 28   | Reverse AP-200714               |                        |        |                    |          | 50.00  |
|                          |             | 06/29/2020                | 29   | Reverse AP-200714               |                        |        |                    |          | 228.20 |
| TOTAL PERIOD 02 ACTIVITY |             |                           |      |                                 |                        |        |                    | 1,026.18 | 278.20 |
| 03                       | GJ-200714AP | 06/29/2020                | 28   | MAY 2020 COBRA                  |                        |        |                    | 50.00    |        |
|                          |             | 06/29/2020                | 29   | 06/09/20 CC HEARING             |                        |        |                    | 228.20   |        |
|                          | AP-200725M  | 07/16/2020                | 04   | ZOOM-5/23-6/22 MONTHLY FEE      | FIRST NATIONAL BANK    | 900092 | 072520-B.OLSON     | 154.97   |        |
|                          |             | 07/16/2020                | 05   | TRIBUNE-DOWNSTATE SMALL         | FIRST NATIONAL BANK    | 900092 | 072520-L.PICKERING | 517.30   |        |
|                          | AP-200728   | 07/20/2020                | 37   | JUN 2020 COBRA                  | FLEX BENEFIT SERVICE   | 533088 | 142490             | 50.00    |        |
|                          |             | 07/20/2020                | 38   | 6/16/20 PW MEETING MINUTES      | MARLYS J. YOUNG        | 533141 | 061620             | 41.25    |        |
|                          |             | 07/20/2020                | 39   | 6/17/20 ADMIN MEETING MINUTES   | MARLYS J. YOUNG        | 533141 | 061720             | 38.75    |        |
| TOTAL PERIOD 03 ACTIVITY |             |                           |      |                                 |                        |        |                    | 1,080.47 | 0.00   |
| 04                       | AP-200811   | 08/05/2020                | 20   | 07/02/20 PUBLIC SAFETY MEETING  | MARLYS J. YOUNG        | 533219 | 070220             | 54.25    |        |
|                          |             | 08/05/2020                | 21   | 07/07/20 EDC MEETING MINUTES    | MARLYS J. YOUNG        | 533219 | 070720             | 51.25    |        |
|                          | AP-200825   | 08/19/2020                | 12   | 07/28 CITY COUNCIL MEETING      | CHRISTINE M. VITOSH    | 533300 | CMV 1987           | 224.38   |        |
|                          |             | 08/19/2020                | 13   | 07/15 ADMIN MEETING MINUTES     | MARLYS J. YOUNG        | 533306 | 071520             | 47.00    |        |
|                          |             | 08/19/2020                | 14   | 07/21/20 PW MEETING MINUTES     | MARLYS J. YOUNG        | 533306 | 072120             | 50.50    |        |
|                          | AP-200825M  | 08/19/2020                | 05   | ZOOM-6/23-7/22 MONTHLY FEE      | FIRST NATIONAL BANK    | 900093 | 082520-B.OLSON     | 154.97   |        |
| TOTAL PERIOD 04 ACTIVITY |             |                           |      |                                 |                        |        |                    | 582.35   | 0.00   |
| 05                       | AP-200908   | 09/02/2020                | 14   | PUBLIC HEARING FOR REBUILD      | CHRISTINE M. VITOSH    | 533353 | CMV 1989           | 232.02   |        |
|                          |             | 09/02/2020                | 15   | 8/4 EDC MEETING MINUTES         | MARLYS J. YOUNG        | 533357 | 080420             | 40.50    |        |
|                          | AP-200922   | 09/15/2020                | 11   | MONTHLY COBRA ADMIN             | FLEX BENEFIT SERVICE   | 533380 | 145565             | 50.00    |        |
|                          |             | 09/15/2020                | 12   | LICENSE HEARING FANHUA          | CHRISTINE M. VITOSH    | 533422 | CMV 1988           | 160.00   |        |
|                          | AP-200925M  | 09/16/2020                | 07   | ZOOM-MONTHLY ACCESS FEE         | FIRST NATIONAL BANK    | 900094 | 092520-B.OLSON     | 154.97   |        |
| TOTAL PERIOD 05 ACTIVITY |             |                           |      |                                 |                        |        |                    | 637.49   | 0.00   |
| 06                       | AP-201013   | 10/06/2020                | 16   | NOTARY PUBLIC RENEWAL           | CNA SURETY             | 533447 | 15213866N-121320   | 30.00    |        |
|                          |             | 10/06/2020                | 17   | ANNUAL SAFE DEPPOSIT BOX RENTAL | OLD SECOND BANK - YO   | 533529 | 2049-092120        | 82.50    |        |
|                          |             | 10/06/2020                | 18   | 09/01/20 EDC MEETING MINUTES    | MARLYS J. YOUNG        | 533531 | 090120             | 59.50    |        |
|                          |             | 10/06/2020                | 19   | 09/03/20 PUBLIC SAFETY MEETING  | MARLYS J. YOUNG        | 533531 | 090320             | 62.00    |        |
|                          | AP-201025M  | 10/19/2020                | 07   | ZOOM-SEPT 2020 LICENSING FEES   | FIRST NATIONAL BANK    | 900095 | 102520-B.OLSON     | 247.22   |        |
|                          |             | 10/19/2020                | 08   | TRIBUNE-PUBLIC HEARING FOR      | FIRST NATIONAL BANK    | 900095 | 102520-L.PICKERING | 240.72   |        |
|                          | AP-201027   | 10/20/2020                | 13   | NOTARY RENEWAL - OLSEM          | SECRETARY OF STATE     | 533629 | 100520             | 10.00    |        |
|                          |             | 10/20/2020                | 14   | 09/15/20 PW MEETING MINUTES     | MARLYS J. YOUNG        | 533640 | 091520             | 64.50    |        |
|                          |             | 10/20/2020                | 15   | 9/16/20 ADMIN MEETING MINUTES   | MARLYS J. YOUNG        | 533640 | 091620             | 41.75    |        |
| TOTAL PERIOD 06 ACTIVITY |             |                           |      |                                 |                        |        |                    | 838.19   | 0.00   |
| YTD BUDGET               |             |                           |      | 6,000.00                        | TOTAL ACCOUNT ACTIVITY |        |                    | 4,164.68 | 278.20 |
| ANNUAL REVISED BUDGET    |             |                           |      | 12,000.00                       | ENDING BALANCE         |        |                    | 3,886.48 |        |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.  | JOURNAL #   | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION       | VENDOR               | CHECK  | INVOICE         | DEBIT     | CREDIT                 |
|---|-------------|------------|------|-------------------------------|----------------------|--------|-----------------|-----------|------------------------|
| 01-120-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                               |                      |        |                 |           |                        |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE             |                      |        |                 | 0.00      |                        |
|   | GJ-200531FE | 06/02/2020 | 01   | UB CC Fees - Apr 2020         |                      |        |                 | 611.98    |                        |
|   |             | 06/02/2020 | 07   | UB Paymentus Fees - Apr 2020  |                      |        |                 | 1,218.83  |                        |
|   |             | 06/02/2020 | 13   | FNBO Analysis Chrg - Apr 2020 |                      |        |                 | 301.68    |                        |
|   |             |            |      | TOTAL PERIOD 01 ACTIVITY      |                      |        |                 | 2,132.49  | 0.00                   |
| 02  | GJ-200630FE | 06/29/2020 | 01   | UB CC Fees - May 2020         |                      |        |                 | 311.34    |                        |
|   |             | 06/29/2020 | 07   | UB Paymentus Fees - May 2020  |                      |        |                 | 1,115.62  |                        |
|   |             | 06/29/2020 | 13   | FNBO Analysis Chrg - May 2020 |                      |        |                 | 291.06    |                        |
|   |             |            |      | TOTAL PERIOD 02 ACTIVITY      |                      |        |                 | 1,718.02  | 0.00                   |
| 03  | AP-200725M  | 07/16/2020 | 19   | PRO 2010 TERMINAL SERVER      | FIRST NATIONAL BANK  | 900092 | 072520-R.WRIGHT | 42.39     |                        |
|   | AP-200728   | 07/20/2020 | 51   | MYGOVHUB FEES - MAY 2020      | HARRIS COMPUTER SYST | 533093 | XT00007212      | 197.12    |                        |
|   |             | 07/20/2020 | 52   | MYGOVHUB FEES - JUNE 2020     | HARRIS COMPUTER SYST | 533093 | XT00007243      | 83.62     |                        |
|   | GJ-200731FE | 07/31/2020 | 01   | UB CC Fees - Jun 2020         |                      |        |                 | 439.41    |                        |
|   |             | 07/31/2020 | 07   | UB Paymentus Fees - Jun 2020  |                      |        |                 | 1,258.89  |                        |
|   |             | 07/31/2020 | 13   | Analysis Charge - Jun 2020    |                      |        |                 | 349.79    |                        |
|   |             |            |      | TOTAL PERIOD 03 ACTIVITY      |                      |        |                 | 2,371.22  | 0.00                   |
| 04  | AP-200825   | 08/19/2020 | 31   | MYGOVHUB MONTHLY FEE-JUL 2020 | HARRIS COMPUTER SYST | 533258 | XT00007253      | 200.97    |                        |
|   | GJ-200831FE | 09/01/2020 | 01   | UB CC Fees-Jul 2020           |                      |        |                 | 1,159.88  |                        |
|   |             | 09/01/2020 | 07   | UB Paymentus Fees-Jul 2020    |                      |        |                 | 1,009.37  |                        |
|   |             | 09/01/2020 | 13   | FNBO Analysis Crge-Jul 2020   |                      |        |                 | 278.51    |                        |
|   |             |            |      | TOTAL PERIOD 04 ACTIVITY      |                      |        |                 | 2,648.73  | 0.00                   |
| 05  | AP-200922   | 09/15/2020 | 30   | MYGOVHUB FEES - AUG 2020      | HARRIS COMPUTER SYST | 533384 | XT00007273      | 85.26     |                        |
|   | GJ-200930FE | 10/01/2020 | 01   | UB CC Fees - Aug 2020         |                      |        |                 | 1,032.74  |                        |
|   |             | 10/01/2020 | 07   | UB Paymentus Fees-Aug 2020    |                      |        |                 | 1,187.30  |                        |
|   |             | 10/01/2020 | 13   | FNBO Analysis Charge-Aug 2020 |                      |        |                 | 300.61    |                        |
|   |             |            |      | TOTAL PERIOD 05 ACTIVITY      |                      |        |                 | 2,605.91  | 0.00                   |
| 06  | AP-201027   | 10/20/2020 | 37   | SEPT 2020 MYGOVHUB FEES       | HARRIS COMPUTER SYST | 533566 | XT00007300      | 205.22    |                        |
|   | GJ-201031FE | 10/29/2020 | 01   | UB CC Fees - Sept 2020        |                      |        |                 | 1,245.09  |                        |
|   |             | 10/29/2020 | 07   | UB Paymentus Fees - Sept 2020 |                      |        |                 | 943.60    |                        |
|   |             | 10/29/2020 | 13   | FNBO Analysis Chrg- Sept 2020 |                      |        |                 | 326.60    |                        |
|   |             |            |      | TOTAL PERIOD 06 ACTIVITY      |                      |        |                 | 2,720.51  | 0.00                   |
|   |             |            |      | YTD BUDGET                    |                      |        |                 | 32,500.02 | TOTAL ACCOUNT ACTIVITY |
|   |             |            |      | ANNUAL REVISED BUDGET         |                      |        |                 | 65,000.00 | ENDING BALANCE         |
|   |             |            |      |                               |                      |        |                 | 14,196.88 | 0.00                   |
|   |             |            |      |                               |                      |        |                 | 14,196.88 |                        |

|   |             |            |    |                               |                     |        |                   |          |      |
|---|-------------|------------|----|-------------------------------|---------------------|--------|-------------------|----------|------|
| 01-210-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |    |                               |                     |        |                   |          |      |
| 01  |             | 05/01/2020 |    | BEGINNING BALANCE             |                     |        |                   | 0.00     |      |
| 02  | AP-200609B  | 06/03/2020 | 26 | SOFTWARE MAINTENANCE RENEWAL  | JEFFREY C DAVIES    | 532864 | 788               | 600.00   |      |
|   | AP-200623B  | 06/17/2020 | 39 | CAPERS SOFTWARE MAINTENANCE   | CAPERS LLC          | 532931 | INV-0751          | 5,000.00 |      |
|   | AP-200625MB | 06/16/2020 | 15 | ACCURINT-MAY 2020 SEARCHES    | FIRST NATIONAL BANK | 900090 | 062520-N.DECKER-B | 150.00   |      |
|   |             |            |    | TOTAL PERIOD 02 ACTIVITY      |                     |        |                   | 5,750.00 | 0.00 |
| 03  | AP-200725M  | 07/16/2020 | 32 | IWORQ-JUL 2020-JUN 2021       | FIRST NATIONAL BANK | 900092 | 072520-BARKSDALE  | 4,750.00 |      |
|   |             | 07/16/2020 | 33 | SHRED-IT-MAY ONSITE SHREDDING | FIRST NATIONAL BANK | 900092 | 072520-N.DECKER   | 182.49   |      |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.  | JOURNAL #   | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION        | VENDOR               | CHECK  | INVOICE            | DEBIT    | CREDIT   |
|---|-------------|------------|------|--------------------------------|----------------------|--------|--------------------|----------|----------|
| 01-210-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                                |                      |        |                    |          |          |
| 03  | AP-200725M  | 07/16/2020 | 34   | CNA SURETY-NOTARY RENEWAL-     | FIRST NATIONAL BANK  | 900092 | 072520-N.DECKER    | 30.00    |          |
|   |             | 07/16/2020 | 35   | ACCURINT-MAY 2020 SEARCHES     | FIRST NATIONAL BANK  | 900092 | 072520-N.DECKER    | 150.00   |          |
|   | AP-200728   | 07/20/2020 | 61   | ANNUAL RENEWAL FOR MONITORING  | J & D INGENUITIES, L | 533089 | 1778               | 456.95   |          |
|   | GJ-200823RC | 08/25/2020 | 22   | RC IWORDQ Inv#072520-K.Barksdl |                      |        |                    |          | 4,750.00 |
|   | GJ-200826RC | 08/26/2020 | 04   | RC JD Ingenuities Inv#1778     |                      |        |                    |          | 456.95   |
| TOTAL PERIOD 03 ACTIVITY                    |             |            |      |                                |                      |        |                    | 5,569.44 | 5,206.95 |
| 04  | AP-200825   | 08/19/2020 | 35   | POWER DMS PROBASE SET UP, ONE  | POWER DMS INC        |        | 38005              | 4,997.55 |          |
|   | AP-200825M  | 08/19/2020 | 26   | SHRED IT-JUN 2020 ON SITE      | FIRST NATIONAL BANK  | 900093 | 082520-N.DECKER    | 180.84   |          |
|   |             | 08/19/2020 | 27   | CNA SURETY#62846475N-NOTARY    | FIRST NATIONAL BANK  | 900093 | 082520-N.DECKER    | 30.00    |          |
|   |             | 08/19/2020 | 28   | ACCURINT-JUNE 2020 SEARCHES    | FIRST NATIONAL BANK  | 900093 | 082520-N.DECKER    | 150.00   |          |
|   |             | 08/19/2020 | 29   | SHRED IT-JUL 2020 ON SITE      | FIRST NATIONAL BANK  | 900093 | 082520-N.DECKER    | 180.84   |          |
| TOTAL PERIOD 04 ACTIVITY                    |             |            |      |                                |                      |        |                    | 5,539.23 | 0.00     |
| 05  | AP-200825VD | 09/09/2020 | 01   | POWER DMS PROBASE :VOID 533282 | POWER DMS INC        |        | 38005              |          | 4,997.55 |
|   | AP-200908   | 09/02/2020 | 34   | DIGITAL PHOTO ID               | P.F. PETTIBONE & CO. | 533339 | 179123             | 17.00    |          |
|   |             | 09/02/2020 | 35   | NOTARY RENEWAL-JOHNSON         | SECRETARY OF STATE   | 533346 | 081720-JOHNSON     | 10.00    |          |
|   |             | 09/02/2020 | 36   | NOTARY RENEWAL-KUEHLEM         | SECRETARY OF STATE   | 533346 | 081720-KUEHLEM     | 10.00    |          |
|   | AP-200922   | 09/15/2020 | 34   | OFFENDER REGISTRATION SYSTEM   | BARCA ENTERPRISES, I | 533364 | 300196             | 420.00   |          |
|   |             | 09/15/2020 | 35   | MONTHLY COURTSMART PUBLICATION | DALE ANDERSON        | 533392 | INV-0262           | 1,280.00 |          |
|   |             | 09/15/2020 | 36   | U OF ARIZONA SUMMER TUITION    | BEHR PFIZENMAIER     |        | 091020-TUITION     | 2,412.00 |          |
|   |             | 09/15/2020 | 37   | DIGITAL PHOTO CITY ID          | P.F. PETTIBONE & CO. | 533409 | 179143             | 17.00    |          |
|   |             | 09/15/2020 | 38   | NOTARY RENEWAL-CARLYLE         | SECRETARY OF STATE   | 533643 | NOTARY RNWL        | 10.00    |          |
|   |             | 09/15/2020 | 39   | NOTARY RENEWAL-HAYES           | SECRETARY OF STATE   | 533643 | NOTARY RNWL        | 10.00    |          |
|   |             | 09/15/2020 | 40   | NOTARY RENEWAL-HART            | SECRETARY OF STATE   | 533643 | NOTARY RNWL        | 10.00    |          |
|   |             | 09/15/2020 | 41   | NOTARY RENEWAL-HUNTER          | SECRETARY OF STATE   | 533643 | NOTARY RNWL        | 10.00    |          |
|   |             | 09/15/2020 | 42   | NOTARY RENEWAL-JELENIEWSKI     | SECRETARY OF STATE   | 533643 | NOTARY RNWL        | 10.00    |          |
|   |             | 09/15/2020 | 43   | NOTARY RENEWAL-KETCHMARK       | SECRETARY OF STATE   | 533643 | NOTARY RNWL        | 10.00    |          |
|   |             | 09/15/2020 | 44   | NOTARY RENEWAL-KOLOWSKI        | SECRETARY OF STATE   | 533643 | NOTARY RNWL        | 10.00    |          |
|   |             | 09/15/2020 | 45   | NOTARY RENEWAL-MCMAHON         | SECRETARY OF STATE   | 533643 | NOTARY RNWL        | 10.00    |          |
|   |             | 09/15/2020 | 46   | NOTARY RENEWAL-MIKOLASEK       | SECRETARY OF STATE   | 533643 | NOTARY RNWL        | 10.00    |          |
|   |             | 09/15/2020 | 47   | NOTARY RENEWAL-PFIZENMAIER     | SECRETARY OF STATE   | 533643 | NOTARY RNWL        | 10.00    |          |
|   | AP-200925M  | 09/16/2020 | 30   | CNA SURETY-NOTARY              | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 30.00    |          |
|   |             | 09/16/2020 | 31   | CNA SURETY-NOTARY              | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 30.00    |          |
|   |             | 09/16/2020 | 32   | CNA SURETY-NOTARY              | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 30.00    |          |
|   |             | 09/16/2020 | 33   | CNA SURETY-NOTARY              | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 30.00    |          |
|   |             | 09/16/2020 | 34   | CNA SURETY-NOTARY              | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 30.00    |          |
|   |             | 09/16/2020 | 35   | CNA SURETY-NOTARY              | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 30.00    |          |
|   |             | 09/16/2020 | 36   | CNA SURETY-NOTARY              | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 30.00    |          |
|   |             | 09/16/2020 | 37   | CNA SURETY-NOTARY              | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 30.00    |          |
|   |             | 09/16/2020 | 38   | CNA SURETY-NOTARY              | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 30.00    |          |
|   |             | 09/16/2020 | 39   | CNA SURETY-NOTARY              | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 30.00    |          |
|   |             | 09/16/2020 | 40   | SHRED IT-JULY 2020 SHREDDING   | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 180.84   |          |
|   |             | 09/16/2020 | 41   | ACCURINT-JULY 2020 SEARCHES    | FIRST NATIONAL BANK  | 900094 | 092520-N.DECKER    | 150.00   |          |
|   |             | 09/16/2020 | 42   | POWER DMS-POWER DMS PRO SET UP | FIRST NATIONAL BANK  | 900094 | 092520-R.MIKOLASEK | 4,997.55 |          |
| TOTAL PERIOD 05 ACTIVITY                    |             |            |      |                                |                      |        |                    | 9,894.39 | 4,997.55 |
| 06  | AP-201013   | 10/06/2020 | 43   | RECORDS CLERK POLYGRAPH        | TROTSKY INVESTIGATIV | 533521 | YORKVILLE PD 20-01 | 155.00   |          |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.  | JOURNAL #   | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION        | VENDOR                 | CHECK  | INVOICE            | DEBIT                    | CREDIT    |          |
|---|-------------|------------|------|--------------------------------|------------------------|--------|--------------------|--------------------------|-----------|----------|
| 01-210-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                                |                        |        |                    |                          |           |          |
| 06  | AP-201025M  | 10/19/2020 | 29   | SHRED IT-AUG 2020 ON SITE      | FIRST NATIONAL BANK    | 900095 | 102520-N. DECKER   | 180.84                   |           |          |
|   |             | 10/19/2020 | 30   | ACCURINT-AUG 2020 SEARCHES     | FIRST NATIONAL BANK    | 900095 | 102520-N. DECKER   | 150.00                   |           |          |
|   | AP-201026R  | 10/26/2020 | 01   | NOTARY RENEWAL-CARLYLE         | SECRETARY OF STATE     | 533643 | NOTARY RNWL        | 10.00                    |           |          |
|   |             | 10/26/2020 | 02   | NOTARY RENEWAL-HAYES           | SECRETARY OF STATE     | 533643 | NOTARY RNWL        | 10.00                    |           |          |
|   |             | 10/26/2020 | 03   | NOTARY RENEWAL-HUNTER          | SECRETARY OF STATE     | 533643 | NOTARY RNWL        | 10.00                    |           |          |
|   |             | 10/26/2020 | 04   | NOTARY RENEWAL-JELENIEWSKI     | SECRETARY OF STATE     | 533643 | NOTARY RNWL        | 10.00                    |           |          |
|   |             | 10/26/2020 | 05   | NOTARY RENEWAL-KETCHMARK       | SECRETARY OF STATE     | 533643 | NOTARY RNWL        | 10.00                    |           |          |
|   |             | 10/26/2020 | 06   | NOTARY RENEWAL-KOLOWSKI        | SECRETARY OF STATE     | 533643 | NOTARY RNWL        | 10.00                    |           |          |
|   |             | 10/26/2020 | 07   | NOTARY RENEWAL-MCMAHON         | SECRETARY OF STATE     | 533643 | NOTARY RNWL        | 10.00                    |           |          |
|   |             | 10/26/2020 | 08   | NOTARY RENEWAL-MIKOLASEK       | SECRETARY OF STATE     | 533643 | NOTARY RNWL        | 10.00                    |           |          |
|   |             | 10/26/2020 | 09   | NOTARY RENEWAL-PFIZENMAIER     | SECRETARY OF STATE     | 533643 | NOTARY RNWL        | 10.00                    |           |          |
|   | AP-201026VD | 10/26/2020 | 01   | NOTARY RENEWAL-CAR:VOID 533417 | SECRETARY OF STATE     | 533643 | NOTARY RNWL        |                          | 10.00     |          |
|   |             | 10/26/2020 | 02   | NOTARY RENEWAL-HAY:VOID 533417 | SECRETARY OF STATE     | 533643 | NOTARY RNWL        |                          | 10.00     |          |
|   |             | 10/26/2020 | 03   | NOTARY RENEWAL-HAR:VOID 533417 | SECRETARY OF STATE     | 533643 | NOTARY RNWL        |                          | 10.00     |          |
|   |             | 10/26/2020 | 04   | NOTARY RENEWAL-HUN:VOID 533417 | SECRETARY OF STATE     | 533643 | NOTARY RNWL        |                          | 10.00     |          |
|   |             | 10/26/2020 | 05   | NOTARY RENEWAL-JEL:VOID 533417 | SECRETARY OF STATE     | 533643 | NOTARY RNWL        |                          | 10.00     |          |
|   |             | 10/26/2020 | 06   | NOTARY RENEWAL-KET:VOID 533417 | SECRETARY OF STATE     | 533643 | NOTARY RNWL        |                          | 10.00     |          |
|   |             | 10/26/2020 | 07   | NOTARY RENEWAL-KOL:VOID 533417 | SECRETARY OF STATE     | 533643 | NOTARY RNWL        |                          | 10.00     |          |
|   |             | 10/26/2020 | 08   | NOTARY RENEWAL-MCM:VOID 533417 | SECRETARY OF STATE     | 533643 | NOTARY RNWL        |                          | 10.00     |          |
|   |             | 10/26/2020 | 09   | NOTARY RENEWAL-MIK:VOID 533417 | SECRETARY OF STATE     | 533643 | NOTARY RNWL        |                          | 10.00     |          |
|   |             | 10/26/2020 | 10   | NOTARY RENEWAL-PFI:VOID 533417 | SECRETARY OF STATE     | 533643 | NOTARY RNWL        |                          | 10.00     |          |
|   | AP-201028VD | 10/28/2020 | 01   | U OF ARIZONA SUMME:VOID 533408 | BEHR PFIZENMAIER       |        | 091020-TUITION     |                          | 2,412.00  |          |
|   |             |            |      |                                |                        |        |                    | TOTAL PERIOD 06 ACTIVITY | 575.84    | 2,512.00 |
| YTD BUDGET                                  |             |            |      | 18,375.00                      | TOTAL ACCOUNT ACTIVITY |        |                    | 27,328.90                | 12,716.50 |          |
| ANNUAL REVISED BUDGET                       |             |            |      | 36,750.00                      | ENDING BALANCE         |        |                    | 14,612.40                |           |          |
| 01-220-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                                |                        |        |                    |                          |           |          |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE              |                        |        |                    | 0.00                     |           |          |
| 02  | AP-200604R  | 06/04/2020 | 08   | TEXT AMENDMENT PUBLIC HEARING  | CHRISTINE M. VITOSH    | 530149 | 1958               | 79.78                    |           |          |
|   | GJ-200604VD | 06/04/2020 | 04   | VITOSH INV 1958 VD 530893      |                        |        |                    |                          | 79.78     |          |
|   | AP-200625MB | 06/16/2020 | 34   | ADOBE-MONTHLY CLOUD FEE        | FIRST NATIONAL BANK    | 900090 | 062520-J.ENGBERG-B | 52.99                    |           |          |
|   |             |            |      |                                |                        |        |                    | TOTAL PERIOD 02 ACTIVITY | 132.77    | 79.78    |
| 03  | AP-200725M  | 07/16/2020 | 60   | ADOBE-CREATIVE CLOUD MONTHLY   | FIRST NATIONAL BANK    | 900092 | 072520-J.ENGBERG   | 52.99                    |           |          |
|   | GJ-200823RC | 08/25/2020 | 21   | RC IWORDQ Inv#072520-K.Barksdl |                        |        |                    | 4,750.00                 |           |          |
|   |             |            |      |                                |                        |        |                    | TOTAL PERIOD 03 ACTIVITY | 4,802.99  | 0.00     |
| 04  | AP-200819C  | 08/30/2020 | 01   | ORDINANCE APPROVING            | KENDALL COUNTY RECOR   | 131173 | 32800              | 67.00                    |           |          |
|   | AP-200825M  | 08/19/2020 | 55   | ADOBE-MONTHLY CREATIVE CLOUD   | FIRST NATIONAL BANK    | 900093 | 082520-J.ENGBERG   | 52.99                    |           |          |
|   |             |            |      |                                |                        |        |                    | TOTAL PERIOD 04 ACTIVITY | 119.99    | 0.00     |
| 05  | AP-200908C  | 09/13/2020 | 01   | ORDINANCE REPEALING ORDINANCE  | KENDALL COUNTY RECOR   | 131175 | 33918              | 67.00                    |           |          |
|   | AP-200925M  | 09/16/2020 | 62   | ADOBE-CREATIVE CLOUD MONTHLY   | FIRST NATIONAL BANK    | 900094 | 092520-J.ENGBERG   | 52.99                    |           |          |
|   |             |            |      |                                |                        |        |                    | TOTAL PERIOD 05 ACTIVITY | 119.99    | 0.00     |
| 06  | AP-201025M  | 10/19/2020 | 59   | ADOBE-CREATIVE CLOUD MONTHLY   | FIRST NATIONAL BANK    | 900095 | 102520-J. ENGBERG  | 52.99                    |           |          |
|   |             | 10/19/2020 | 60   | GROOT-CLEANUP ON SUTTON        | FIRST NATIONAL BANK    | 900095 | 102520-P. RATOS    | 125.00                   |           |          |
|   | AP-201027   | 10/20/2020 | 53   | MEETING SCHEDULE FOR 2021      | MARLYS J. YOUNG        | 533640 | 090920             | 2.34                     |           |          |
|   |             |            |      |                                |                        |        |                    | TOTAL PERIOD 06 ACTIVITY | 180.33    | 0.00     |
| YTD BUDGET                                  |             |            |      | 46,250.02                      | TOTAL ACCOUNT ACTIVITY |        |                    | 5,356.07                 | 79.78     |          |
| ANNUAL REVISED BUDGET                       |             |            |      | 92,500.00                      | ENDING BALANCE         |        |                    | 5,276.29                 |           |          |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.  | JOURNAL #   | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION       | VENDOR               | CHECK                  | INVOICE            | DEBIT                    | CREDIT   |
|---|-------------|------------|------|-------------------------------|----------------------|------------------------|--------------------|--------------------------|----------|
| 01-410-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                               |                      |                        |                    |                          |          |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE             |                      |                        |                    | 0.00                     |          |
|   | AP-200525MB | 05/19/2020 | 02   | MINER#100594-MAY 2020 MANAGED | FIRST NATIONAL BANK  | 900088                 | 052520-K.GREGORY-B | 366.85                   |          |
|   |             |            |      |                               |                      |                        |                    | 366.85                   | 0.00     |
|   |             |            |      |                               |                      |                        |                    | TOTAL PERIOD 01 ACTIVITY |          |
| 02  | AP-200623B  | 06/17/2020 | 58   | 04/29-05/28 COPIER CHARGES    | IMPACT NETWORKING, L | 532947                 | 1796944            | 2.50                     |          |
|   | AP-200625MB | 06/16/2020 | 37   | APWA-MEMBERSHIP RENEWAL       | FIRST NATIONAL BANK  | 900090                 | 062520-E.DHUSE-B   | 300.00                   |          |
|   |             | 06/16/2020 | 38   | MINER#100630-JUN 2020 MANAGED | FIRST NATIONAL BANK  | 900090                 | 062520-K.GREGORY-B | 366.85                   |          |
|   | AP-200714   | 06/29/2020 | 85   | ALICE ST STORM SEWER INLETS   | INNOVATIVE UNDERGROU | 533019                 | 1521               | 1,000.00                 |          |
|   | GJ-200714RV | 06/29/2020 | 85   | Reverse AP-200714             |                      |                        |                    |                          | 1,000.00 |
|   |             |            |      |                               |                      |                        |                    | 1,669.35                 | 1,000.00 |
|   |             |            |      |                               |                      |                        |                    | TOTAL PERIOD 02 ACTIVITY |          |
| 03  | GJ-200714AP | 06/29/2020 | 85   | ALICE ST STORM SEWER INLETS   |                      |                        |                    | 1,000.00                 |          |
|   | AP-200725M  | 07/16/2020 | 67   | MINER#100663-JUL 2020 MANAGED | FIRST NATIONAL BANK  | 900092                 | 072520-K.GREGORY   | 366.85                   |          |
|   | AP-200728   | 07/20/2020 | 76   | 5/29-6/28 COPY CHARGES        | IMPACT NETWORKING, L | 533100                 | 1823808            | 3.29                     |          |
|   |             |            |      |                               |                      |                        |                    | 1,370.14                 | 0.00     |
|   |             |            |      |                               |                      |                        |                    | TOTAL PERIOD 03 ACTIVITY |          |
| 04  | AP-200811   | 08/05/2020 | 74   | 6/29-7/28 COPY CHARGES        | IMPACT NETWORKING, L | 533173                 | 1849521            | 3.27                     |          |
|   | AP-200825M  | 08/19/2020 | 59   | MINER#10076-AUG 2020 MANAGED  | FIRST NATIONAL BANK  | 900093                 | 082520-K.GREDORY   | 366.85                   |          |
|   |             |            |      |                               |                      |                        |                    | 370.12                   | 0.00     |
|   |             |            |      |                               |                      |                        |                    | TOTAL PERIOD 04 ACTIVITY |          |
| 05  | AP-200922   | 09/15/2020 | 60   | 7/29-8/28 COPY CHARGES        | IMPACT NETWORKING, L | 533386                 | 1879031            | 1.83                     |          |
|   | AP-200925M  | 09/16/2020 | 72   | MINER ELEC-SEPT 2020 MANAGED  | FIRST NATIONAL BANK  | 900094                 | 092520-K.GREGORY   | 366.85                   |          |
|   |             |            |      |                               |                      |                        |                    | 368.68                   | 0.00     |
|   |             |            |      |                               |                      |                        |                    | TOTAL PERIOD 05 ACTIVITY |          |
| 06  | AP-201013   | 10/06/2020 | 63   | LIGHT POLE REPAIRS AT VARIOUS | VERNE HENNE CONSTR.  | 533467                 | 34367              | 3,042.82                 |          |
|   | AP-201025M  | 10/19/2020 | 67   | MINER # 100779-OCT 2020       | FIRST NATIONAL BANK  | 900095                 | 102520-K. GREGORY  | 366.85                   |          |
|   | AP-201027   | 10/20/2020 | 54   | 8/29 - 9/28 COPIER CHARGES    | IMPACT NETWORKING, L | 533570                 | 1906901            | 3.74                     |          |
|   |             | 10/20/2020 | 55   | PLASMA CUTTING                | O'MALLEY WELDING & F | 533599                 | 19488              | 75.00                    |          |
|   |             |            |      |                               |                      |                        |                    | 3,488.41                 | 0.00     |
|   |             |            |      |                               |                      |                        |                    | TOTAL PERIOD 06 ACTIVITY |          |
|   |             |            |      | YTD BUDGET                    | 4,612.50             | TOTAL ACCOUNT ACTIVITY |                    | 7,633.55                 | 1,000.00 |
|   |             |            |      | ANNUAL REVISED BUDGET         | 9,225.00             | ENDING BALANCE         |                    | 6,633.55                 |          |
| 01-640-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                               |                      |                        |                    |                          |          |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE             |                      |                        |                    | 0.00                     |          |
| 02  | AP-200609B  | 06/03/2020 | 58   | 2019 DRAINAGE DISTRICT FEES   | KENDALL COUNTY COLLE | 532876                 | 2019DDF            | 522.92                   |          |
|   |             |            |      |                               |                      |                        |                    | 522.92                   | 0.00     |
|   |             |            |      |                               |                      |                        |                    | TOTAL PERIOD 02 ACTIVITY |          |
| 05  | AP-200922   | 09/15/2020 | 79   | JUN-AUG 2020 LOBBYIST CHARGES | VILLAGE OF OSWEGO    | 533405                 | 874                | 4,666.66                 |          |
|   |             |            |      |                               |                      |                        |                    | 4,666.66                 | 0.00     |
|   |             |            |      |                               |                      |                        |                    | TOTAL PERIOD 05 ACTIVITY |          |
|   |             |            |      | YTD BUDGET                    | 4,125.00             | TOTAL ACCOUNT ACTIVITY |                    | 5,189.58                 | 0.00     |
|   |             |            |      | ANNUAL REVISED BUDGET         | 8,250.00             | ENDING BALANCE         |                    | 5,189.58                 |          |
| 11-111-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                               |                      |                        |                    |                          |          |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE             |                      |                        |                    | 0.00                     |          |
|   |             |            |      |                               |                      |                        |                    | 0.00                     | 0.00     |
|   |             |            |      | YTD BUDGET                    | 1,563.00             | TOTAL ACCOUNT ACTIVITY |                    | 0.00                     |          |
|   |             |            |      | ANNUAL REVISED BUDGET         | 3,126.00             | ENDING BALANCE         |                    | 0.00                     |          |
| 12-112-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                               |                      |                        |                    |                          |          |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE             |                      |                        |                    | 0.00                     |          |
|   |             |            |      |                               |                      |                        |                    | 0.00                     | 0.00     |
|   |             |            |      | YTD BUDGET                    | 1,563.00             | TOTAL ACCOUNT ACTIVITY |                    | 0.00                     |          |
|   |             |            |      | ANNUAL REVISED BUDGET         | 3,126.00             | ENDING BALANCE         |                    | 0.00                     |          |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.  | JOURNAL #   | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION       | VENDOR               | CHECK  | INVOICE            | DEBIT    | CREDIT |
|---|-------------|------------|------|-------------------------------|----------------------|--------|--------------------|----------|--------|
| 23-230-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                               |                      |        |                    |          |        |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE             |                      |        |                    | 0.00     |        |
| 03  | AP-200728   | 07/20/2020 | 144  | FY 2021 STORMWATER BILLING    | ILLINOIS EPS (NPDES) | 533098 | ILR400554-06620    | 1,000.00 |        |
|   |             |            |      |                               |                      |        |                    | 1,000.00 | 0.00   |
|   |             |            |      | YTD BUDGET                    | 2,500.02             |        |                    | 1,000.00 | 0.00   |
|   |             |            |      | ANNUAL REVISED BUDGET         | 5,000.00             |        |                    | 1,000.00 |        |
| 25-205-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                               |                      |        |                    |          |        |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE             |                      |        |                    | 0.00     |        |
|   |             |            |      | YTD BUDGET                    | 0.00                 |        |                    | 0.00     | 0.00   |
|   |             |            |      | ANNUAL REVISED BUDGET         | 0.00                 |        |                    | 0.00     |        |
| 25-225-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                               |                      |        |                    |          |        |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE             |                      |        |                    | 0.00     |        |
|   |             |            |      | YTD BUDGET                    | 0.00                 |        |                    | 0.00     | 0.00   |
|   |             |            |      | ANNUAL REVISED BUDGET         | 0.00                 |        |                    | 0.00     |        |
| 51-510-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                               |                      |        |                    |          |        |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE             |                      |        |                    | 0.00     |        |
|   | GJ-00521PRE | 05/28/2020 | 32   | Itron-May Host Srvcs          |                      |        |                    | 624.39   |        |
|   | AP-200525MB | 05/19/2020 | 07   | MINER#100594-MAY 2020 MANAGED | FIRST NATIONAL BANK  | 900088 | 052520-K.GREGORY-B | 430.65   |        |
|   | AP-200526B  | 05/19/2020 | 36   | JUNE 2020 HOSTING SERVICES    | ITRON                | 532821 | 555744             | 624.39   |        |
|   | GJ-200531FE | 06/02/2020 | 03   | UB CC Fees - Apr 2020         |                      |        |                    | 819.90   |        |
|   |             | 06/02/2020 | 09   | UB Paymentus Fees - Apr 2020  |                      |        |                    | 1,632.94 |        |
|   |             | 06/02/2020 | 15   | FNBO Analysis Chrg - Apr 2020 |                      |        |                    | 404.18   |        |
|   |             |            |      | TOTAL PERIOD 01 ACTIVITY      |                      |        |                    | 4,536.45 | 0.00   |
| 02  | AP-200609B  | 06/03/2020 | 74   | SOFTWARE RENEWAL              | SENSUS USA, INC      | 532887 | ZA20209152         | 1,949.94 |        |
|   | AP-200625MB | 06/16/2020 | 64   | MINER#100630-JUN 2020 MANAGED | FIRST NATIONAL BANK  | 900090 | 062520-K.GREGORY-B | 430.65   |        |
|   | GJ-200630FE | 06/29/2020 | 03   | UB CC Fees - May 2020         |                      |        |                    | 417.12   |        |
|   |             | 06/29/2020 | 09   | UB Paymentus Fees - May 2020  |                      |        |                    | 1,494.66 |        |
|   |             | 06/29/2020 | 15   | FNBO Analysis Chrg - May 2020 |                      |        |                    | 389.95   |        |
|   |             |            |      | TOTAL PERIOD 02 ACTIVITY      |                      |        |                    | 4,682.32 | 0.00   |
| 03  | AP-200725M  | 07/16/2020 | 102  | MINER#100663-JUL 2020 MANAGED | FIRST NATIONAL BANK  | 900092 | 072520-K.GREGORY   | 430.65   |        |
|   | AP-200728   | 07/20/2020 | 165  | MYGOVHUB FEES - MAY 2020      | HARRIS COMPUTER SYST | 533093 | XT00007212         | 295.68   |        |
|   |             | 07/20/2020 | 166  | MYGOVHUB FEES - JUNE 2020     | HARRIS COMPUTER SYST | 533093 | XT00007243         | 125.43   |        |
|   |             | 07/20/2020 | 167  | JULY 2020 HOSTING SERVICES    | ITRON                | 533102 | 558861             | 624.39   |        |
|   |             | 07/20/2020 | 168  | AUG 2020 HOSTING SERVICES     | ITRON                | 533102 | 561677             | 624.39   |        |
|   | GJ-200731FE | 07/31/2020 | 03   | UB CC Fees - Jun 2020         |                      |        |                    | 588.70   |        |
|   |             | 07/31/2020 | 09   | UB Paymentus Fees - Jun 2020  |                      |        |                    | 1,686.60 |        |
|   |             | 07/31/2020 | 15   | Analysis Charge - Jun 2020    |                      |        |                    | 468.63   |        |
|   |             |            |      | TOTAL PERIOD 03 ACTIVITY      |                      |        |                    | 4,844.47 | 0.00   |
| 04  | AP-200825   | 08/19/2020 | 140  | MYGOVHUB MONTHLY FEE-JUL 2020 | HARRIS COMPUTER SYST | 533258 | XT00007253         | 303.29   |        |
|   | AP-200825M  | 08/19/2020 | 95   | MINER#10076-AUG 2020 MANAGED  | FIRST NATIONAL BANK  | 900093 | 082520-K.GREDORY   | 430.65   |        |
|   |             | 08/19/2020 | 96   | DMV-CDL RENEWAL-CONARD        | FIRST NATIONAL BANK  | 900093 | 082520-R.CONARD    | 51.13    |        |
|   | GJ-200831FE | 09/01/2020 | 03   | UB CC Fees-Jul 2020           |                      |        |                    | 1,553.96 |        |
|   |             | 09/01/2020 | 09   | UB Paymentus Fees-Jul 2020    |                      |        |                    | 1,352.31 |        |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.  | JOURNAL #   | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION       | VENDOR                 | CHECK  | INVOICE           | DEBIT    | CREDIT    |      |
|---|-------------|------------|------|-------------------------------|------------------------|--------|-------------------|----------|-----------|------|
| 51-510-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                               |                        |        |                   |          |           |      |
| 04  | GJ-200831FE | 09/01/2020 | 15   | FNBO Analysis Crge-Jul 2020   |                        |        |                   | 373.13   |           |      |
| TOTAL PERIOD 04 ACTIVITY                    |             |            |      |                               |                        |        |                   | 4,064.47 | 0.00      |      |
| 05  | AP-200908   | 09/02/2020 | 98   | SEPT 2020 HOSTING             | ITRON                  | 533328 | 564752            | 624.39   |           |      |
|   | AP-200922   | 09/15/2020 | 136  | MYGOVHUB FEES - AUG 2020      | HARRIS COMPUTER SYST   | 533384 | XT00007273        | 128.68   |           |      |
|   |             | 09/15/2020 | 137  | JUN-AUG 2020 LOBBYIST CHARGES | VILLAGE OF OSWEGO      | 533405 | 874               | 4,666.67 |           |      |
|   | AP-200925M  | 09/16/2020 | 116  | MINER ELEC-SEPT 2020 MANAGED  | FIRST NATIONAL BANK    | 900094 | 092520-K.GREGORY  | 430.65   |           |      |
|   | GJ-200930FE | 10/01/2020 | 03   | UB CC Fees - Aug 2020         |                        |        |                   | 1,383.62 |           |      |
|   |             | 10/01/2020 | 09   | UB Paymentus Fees-Aug 2020    |                        |        |                   | 1,590.68 |           |      |
|   |             | 10/01/2020 | 15   | FNBO Analysis Charge-Aug 2020 |                        |        |                   | 402.74   |           |      |
| TOTAL PERIOD 05 ACTIVITY                    |             |            |      |                               |                        |        |                   | 9,227.43 | 0.00      |      |
| 06  | AP-201013   | 10/06/2020 | 165  | WATERMAIN DISINFECTING        | CHLORINATING LTD, IN   | 533445 | 820235            | 1,225.20 |           |      |
|   |             | 10/06/2020 | 166  | FLAT RATE REPAIR              | ITRON                  | 533476 | 533985            | 1,495.00 |           |      |
|   |             | 10/06/2020 | 167  | OCT 2020 HOSTING SERVICES     | ITRON                  | 533476 | 567537            | 624.39   |           |      |
|   | AP-201025M  | 10/19/2020 | 98   | MINER # 100779-OCT 2020       | FIRST NATIONAL BANK    | 900095 | 102520-K. GREGORY | 430.65   |           |      |
|   |             | 10/19/2020 | 99   | DMV-CDL-CONARD                | FIRST NATIONAL BANK    | 900095 | 102520-R.CONARD   | 16.00    |           |      |
|   | AP-201027   | 10/20/2020 | 113  | SEPT 2020 MYGOVHUB FEES       | HARRIS COMPUTER SYST   | 533566 | XT00007300        | 309.70   |           |      |
|   | GJ-201031FE | 10/29/2020 | 03   | UB CC Fees - Sept 2020        |                        |        |                   | 1,668.12 |           |      |
|   |             | 10/29/2020 | 09   | UB Paymentus Fees - Sept 2020 |                        |        |                   | 1,264.19 |           |      |
|   |             | 10/29/2020 | 15   | FNBO Analysis Chrg- Sept 2020 |                        |        |                   | 437.57   |           |      |
| TOTAL PERIOD 06 ACTIVITY                    |             |            |      |                               |                        |        |                   | 7,470.82 | 0.00      |      |
| YTD BUDGET                                  |             |            |      | 77,500.02                     | TOTAL ACCOUNT ACTIVITY |        |                   |          | 34,825.96 | 0.00 |
| ANNUAL REVISED BUDGET                       |             |            |      | 155,000.00                    | ENDING BALANCE         |        |                   |          | 34,825.96 |      |

|   |             |            |     |                               |                      |        |                    |          |          |
|---|-------------|------------|-----|-------------------------------|----------------------|--------|--------------------|----------|----------|
| 52-520-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |     |                               |                      |        |                    |          |          |
| 01  |             | 05/01/2020 |     | BEGINNING BALANCE             |                      |        |                    | 0.00     |          |
|   | AP-200525MB | 05/19/2020 | 09  | MINER#100594-MAY 2020 MANAGED | FIRST NATIONAL BANK  | 900088 | 052520-K.GREGORY-B | 287.10   |          |
|   | GJ-200531FE | 06/02/2020 | 05  | UB CC Fees - Apr 2020         |                      |        |                    | 382.46   |          |
|   |             | 06/02/2020 | 11  | UB Paymentus Fees - Apr 2020  |                      |        |                    | 761.73   |          |
|   |             | 06/02/2020 | 17  | FNBO Analysis Chrg - Apr 2020 |                      |        |                    | 188.54   |          |
| TOTAL PERIOD 01 ACTIVITY                    |             |            |     |                               |                      |        |                    | 1,619.83 | 0.00     |
| 02  | AP-200623B  | 06/17/2020 | 152 | ALARM MONITORING FOR          | WIRE WIZARD OF ILLIN | 532985 | 34002              | 138.00   |          |
|   | AP-200625MB | 06/16/2020 | 73  | APWA-MEMBERSHIP RENEWAL       | FIRST NATIONAL BANK  | 900090 | 062520-E.DHUSE-B   | 250.00   |          |
|   |             | 06/16/2020 | 74  | MINER#100630-JUN 2020 MANAGED | FIRST NATIONAL BANK  | 900090 | 062520-K.GREGORY-B | 287.10   |          |
|   | GJ-200630FE | 06/29/2020 | 05  | UB CC Fees - May 2020         |                      |        |                    | 194.57   |          |
|   |             | 06/29/2020 | 11  | UB Paymentus Fees - May 2020  |                      |        |                    | 697.22   |          |
|   |             | 06/29/2020 | 17  | FNBO Analysis Chrg - May 2020 |                      |        |                    | 181.90   |          |
|   | AP-200714   | 06/29/2020 | 167 | INSTALLED 8" MUNI PLUG ON     | INNOVATIVE UNDERGROU | 533019 | 1522               | 500.00   |          |
|   |             | 06/29/2020 | 168 | INSTALLED 6" CIPP SPOT REPAIR | INNOVATIVE UNDERGROU | 533019 | 1523               | 2,500.00 |          |
|   | GJ-200714RV | 06/29/2020 | 167 | Reverse AP-200714             |                      |        |                    |          | 500.00   |
|   |             | 06/29/2020 | 168 | Reverse AP-200714             |                      |        |                    |          | 2,500.00 |
| TOTAL PERIOD 02 ACTIVITY                    |             |            |     |                               |                      |        |                    | 4,748.79 | 3,000.00 |
| 03  | GJ-200714AP | 06/29/2020 | 167 | INSTALLED 8" MUNI PLUG ON     |                      |        |                    | 500.00   |          |
|   |             | 06/29/2020 | 168 | INSTALLED 6" CIPP SPOT REPAIR |                      |        |                    | 2,500.00 |          |
|   | AP-200725M  | 07/16/2020 | 115 | MINER#100663-JUL 2020 MANAGED | FIRST NATIONAL BANK  | 900092 | 072520-K.GREGORY   | 287.10   |          |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.  | JOURNAL #   | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION       | VENDOR                 | CHECK  | INVOICE           | DEBIT    | CREDIT    |          |
|---|-------------|------------|------|-------------------------------|------------------------|--------|-------------------|----------|-----------|----------|
| 52-520-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                               |                        |        |                   |          |           |          |
| 03  | AP-200728   | 07/20/2020 | 209  | MYGOVHUB FEES - MAY 2020      | HARRIS COMPUTER SYST   | 533093 | XT00007212        | 86.96    |           |          |
|   |             | 07/20/2020 | 210  | MYGOVHUB FEES - JUNE 2020     | HARRIS COMPUTER SYST   | 533093 | XT00007243        | 36.90    |           |          |
|   | GJ-200731FE | 07/31/2020 | 05   | UB CC Fees - Jun 2020         |                        |        |                   | 274.61   |           |          |
|   |             | 07/31/2020 | 11   | UB Paymentus Fees - Jun 2020  |                        |        |                   | 786.76   |           |          |
|   |             | 07/31/2020 | 17   | Analysis Charge - Jun 2020    |                        |        |                   | 218.60   |           |          |
| TOTAL PERIOD 03 ACTIVITY                    |             |            |      |                               |                        |        |                   | 4,690.93 | 0.00      |          |
| 04  | AP-200811   | 08/05/2020 | 169  | VECTOR TRUCK & CREW TO JET    | UNITED SEPTIC, INC.    | 533211 | 12952             | 2,600.00 |           |          |
|   | AP-200825   | 08/19/2020 | 169  | MYGOVHUB MONTHLY FEE-JUL 2020 | HARRIS COMPUTER SYST   | 533258 | XT00007253        | 87.52    |           |          |
|   | AP-200825M  | 08/19/2020 | 107  | MINER#10076-AUG 2020 MANAGED  | FIRST NATIONAL BANK    | 900093 | 082520-K.GREDORY  | 287.10   |           |          |
|   | GJ-200831FE | 09/01/2020 | 05   | UB CC Fees-Jul 2020           |                        |        |                   | 724.89   |           |          |
|   |             | 09/01/2020 | 11   | UB Paymentus Fees-Jul 2020    |                        |        |                   | 630.82   |           |          |
|   |             | 09/01/2020 | 17   | FNBO Analysis Crge-Jul 2020   |                        |        |                   | 174.06   |           |          |
| TOTAL PERIOD 04 ACTIVITY                    |             |            |      |                               |                        |        |                   | 4,504.39 | 0.00      |          |
| 05  | AP-200922   | 09/15/2020 | 169  | MYGOVHUB FEES - AUG 2020      | HARRIS COMPUTER SYST   | 533384 | XT00007273        | 37.13    |           |          |
|   | AP-200925M  | 09/16/2020 | 138  | MINER ELEC-SEPT 2020 MANAGED  | FIRST NATIONAL BANK    | 900094 | 092520-K.GREGORY  | 287.10   |           |          |
|   |             | 09/16/2020 | 139  | PHYSICIANS CARE-DRUG SCREENS  | FIRST NATIONAL BANK    | 900094 | 092520-K.GREGORY  | 58.00    |           |          |
|   | GJ-200930FE | 10/01/2020 | 05   | UB CC Fees - Aug 2020         |                        |        |                   | 645.43   |           |          |
|   |             | 10/01/2020 | 11   | UB Paymentus Fees-Aug 2020    |                        |        |                   | 742.02   |           |          |
|   |             | 10/01/2020 | 17   | FNBO Analysis Charge-Aug 2020 |                        |        |                   | 187.87   |           |          |
| TOTAL PERIOD 05 ACTIVITY                    |             |            |      |                               |                        |        |                   | 1,957.55 | 0.00      |          |
| 06  | AP-201025M  | 10/19/2020 | 115  | IL505-CDL LICENSE-JACKSON     | FIRST NATIONAL BANK    | 900095 | 102520-J. JACKSON | 51.13    |           |          |
|   |             | 10/19/2020 | 116  | MINER # 100779-OCT 2020       | FIRST NATIONAL BANK    | 900095 | 102520-K. GREGORY | 287.10   |           |          |
|   | AP-201027   | 10/20/2020 | 132  | SEPT 2020 MYGOVHUB FEES       | HARRIS COMPUTER SYST   | 533566 | XT00007300        | 89.37    |           |          |
|   | GJ-201031FE | 10/29/2020 | 05   | UB CC Fees - Sept 2020        |                        |        |                   | 778.14   |           |          |
|   |             | 10/29/2020 | 11   | UB Paymentus Fees - Sept 2020 |                        |        |                   | 589.71   |           |          |
|   |             | 10/29/2020 | 17   | FNBO Analysis Chrg- Sept 2020 |                        |        |                   | 204.11   |           |          |
| TOTAL PERIOD 06 ACTIVITY                    |             |            |      |                               |                        |        |                   | 1,999.56 | 0.00      |          |
| YTD BUDGET                                  |             |            |      | 22,750.02                     | TOTAL ACCOUNT ACTIVITY |        |                   |          | 19,521.05 | 3,000.00 |
| ANNUAL REVISED BUDGET                       |             |            |      | 45,500.00                     | ENDING BALANCE         |        |                   |          | 16,521.05 |          |

|   |             |            |     |                               |                      |        |                    |        |      |
|---|-------------|------------|-----|-------------------------------|----------------------|--------|--------------------|--------|------|
| 79-790-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |     |                               |                      |        |                    |        |      |
| 01  |             | 05/01/2020 |     | BEGINNING BALANCE             |                      |        |                    | 0.00   |      |
|   | AP-200525MB | 05/19/2020 | 11  | MINER#100594-MAY 2020 MANAGED | FIRST NATIONAL BANK  | 900088 | 052520-K.GREGORY-B | 510.40 |      |
| TOTAL PERIOD 01 ACTIVITY                    |             |            |     |                               |                      |        |                    | 510.40 | 0.00 |
| 02  | AP-200623B  | 06/17/2020 | 175 | 04/29-05/28 COPIER CHARGES    | IMPACT NETWORKING, L | 532947 | 1796944            | 34.26  |      |
|   | AP-200625MB | 06/16/2020 | 83  | MINER#100630-JUN 2020 MANAGED | FIRST NATIONAL BANK  | 900090 | 062520-K.GREGORY-B | 510.40 |      |
| TOTAL PERIOD 02 ACTIVITY                    |             |            |     |                               |                      |        |                    | 544.66 | 0.00 |
| 03  | AP-200725M  | 07/16/2020 | 130 | MINER#100663-JUL 2020 MANAGED | FIRST NATIONAL BANK  | 900092 | 072520-K.GREGORY   | 510.40 |      |
|   |             | 07/16/2020 | 131 | SMITHEREEN-JUNE PEST CONTROL  | FIRST NATIONAL BANK  | 900092 | 072520-S.REDMON    | 88.00  |      |
|   | AP-200728   | 07/20/2020 | 236 | 5/29-6/28 COPY CHARGES        | IMPACT NETWORKING, L | 533100 | 1823808            | 105.80 |      |
| TOTAL PERIOD 03 ACTIVITY                    |             |            |     |                               |                      |        |                    | 704.20 | 0.00 |
| 04  | AP-200811   | 08/05/2020 | 203 | 6/29-7/28 COPY CHARGES        | IMPACT NETWORKING, L | 533173 | 1849521            | 61.84  |      |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.  | JOURNAL #  | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION      | VENDOR                 | CHECK  | INVOICE           | DEBIT    | CREDIT |
|---|------------|------------|------|------------------------------|------------------------|--------|-------------------|----------|--------|
| 79-790-54-00-5462 (E) PROFESSIONAL SERVICES |            |            |      |                              |                        |        |                   |          |        |
| 04  | AP-200825M | 08/19/2020 | 122  | MINER#10076-AUG 2020 MANAGED | FIRST NATIONAL BANK    | 900093 | 082520-K.GREDORY  | 510.40   |        |
| TOTAL PERIOD 04 ACTIVITY                    |            |            |      |                              |                        |        |                   | 572.24   | 0.00   |
| 05  | AP-200908  | 09/02/2020 | 143  | 7/16 PARK BOARD MEETING      | MARLYS J. YOUNG        | 533357 | 071620            | 28.75    |        |
|   | AP-200922  | 09/15/2020 | 193  | 7/29-8/28 COPY CHARGES       | IMPACT NETWORKING, L   | 533386 | 1879031           | 31.58    |        |
|   | AP-200925M | 09/16/2020 | 168  | MINER ELEC-SEPT 2020 MANAGED | FIRST NATIONAL BANK    | 900094 | 092520-K.GREGORY  | 510.40   |        |
| TOTAL PERIOD 05 ACTIVITY                    |            |            |      |                              |                        |        |                   | 570.73   | 0.00   |
| 06  | AP-201025M | 10/19/2020 | 132  | MINER # 100779-OCT 2020      | FIRST NATIONAL BANK    | 900095 | 102520-K. GREGORY | 510.40   |        |
|   | AP-201027  | 10/20/2020 | 144  | 8/29 - 9/28 COPIER CHARGES   | IMPACT NETWORKING, L   | 533570 | 1906901           | 93.25    |        |
| TOTAL PERIOD 06 ACTIVITY                    |            |            |      |                              |                        |        |                   | 603.65   | 0.00   |
| YTD BUDGET                                  |            |            |      | 5,700.00                     | TOTAL ACCOUNT ACTIVITY |        |                   | 3,505.88 | 0.00   |
| ANNUAL REVISED BUDGET                       |            |            |      | 11,400.00                    | ENDING BALANCE         |        |                   | 3,505.88 |        |

|   |             |            |     |                              |                      |        |                 |          |       |
|---|-------------|------------|-----|------------------------------|----------------------|--------|-----------------|----------|-------|
| 79-795-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |     |                              |                      |        |                 |          |       |
| 01  |             | 05/01/2020 |     | BEGINNING BALANCE            |                      |        |                 | 0.00     |       |
|   | GJ-200531FE | 06/02/2020 | 19  | PR CC Fees - Apr 2020        |                      |        |                 | 195.19   |       |
| TOTAL PERIOD 01 ACTIVITY                    |             |            |     |                              |                      |        |                 | 195.19   | 0.00  |
| 02  | AP-200604R  | 06/04/2020 | 11  | UMPIRE                       | JOSHUA S LINDHOLM    | 530145 | JUNE 24-JULY 7  | 55.00    |       |
|   | AP-200605VD | 06/04/2020 | 07  | UMPIRE :VOID 530601          | JOSHUA S LINDHOLM    | 530145 | JUNE 24-JULY 7  |          | 55.00 |
|   | AP-200609B  | 06/03/2020 | 122 | MAY 2020 YOGA ZOOM SESSIONS  | ELIZABETH J HERIAUD  | 532870 | 515-0519-209    | 100.00   |       |
|   |             | 06/03/2020 | 123 | KINDERJAM CLASS INSTRUCTION  | CYNTHIA ROCHELLE HUE | 532878 | KJ11109         | 56.00    |       |
|   |             | 06/03/2020 | 124 | CHILD & BABYSITTING SAFETY   | SECOND CHANCE CARDIA | 532886 | 20-005-290      | 157.50   |       |
|   | AP-200623B  | 06/17/2020 | 190 | 04/29-05/28 COPIER CHARGES   | IMPACT NETWORKING, L | 532947 | 1796944         | 34.28    |       |
|   |             | 06/17/2020 | 191 | MAY VIRTUAL MAGIC CLASS      | GARY KANTOR          | 532952 | 060720          | 10.40    |       |
|   | GJ-200630FE | 06/29/2020 | 19  | PR CC Fees - May 2020        |                      |        |                 | 337.80   |       |
| TOTAL PERIOD 02 ACTIVITY                    |             |            |     |                              |                      |        |                 | 750.98   | 55.00 |
| 03  | AP-200725M  | 07/16/2020 | 177 | PETITE PALETTE-VIRTUAL       | FIRST NATIONAL BANK  | 900092 | 072520-R.HARMON | 96.00    |       |
|   |             | 07/16/2020 | 178 | LOMBARDI-VIRTUAL SLIME CLASS | FIRST NATIONAL BANK  | 900092 | 072520-S.REDMON | 24.00    |       |
|   |             | 07/16/2020 | 179 | VERMONT SYSTEMS-RECTRAC      | FIRST NATIONAL BANK  | 900092 | 072520-S.REDMON | 5,407.50 |       |
|   | AP-200728   | 07/20/2020 | 246 | UMPIRE                       | DWAYNE F BEYER       | 533064 | JUNE 29-JULY 11 | 120.00   |       |
|   |             | 07/20/2020 | 247 | UMPIRE                       | JOSLYN T. BULLINGTON | 533066 | JUNE 29-JULY 11 | 35.00    |       |
|   |             | 07/20/2020 | 248 | UMPIRE                       | SAM GOLINSKI         | 533091 | JUNE 29-JULY 11 | 55.00    |       |
|   |             | 07/20/2020 | 249 | YOGA CLASS INSTRUCTION       | ELIZABETH J HERIAUD  | 533095 | 515-0623-20     | 100.00   |       |
|   |             | 07/20/2020 | 250 | UMPIRE                       | ANDREW HETTINGER     | 533096 | JUNE 29-JULY 11 | 120.00   |       |
|   |             | 07/20/2020 | 251 | 5/29-6/28 COPY CHARGES       | IMPACT NETWORKING, L | 533100 | 1823808         | 105.80   |       |
|   |             | 07/20/2020 | 252 | JUNE 2020 VIRTUAL KINDERJAM  | CYNTHIA ROCHELLE HUE | 533105 | KL1110          | 48.00    |       |
|   |             | 07/20/2020 | 253 | UMPIRE                       | ANDREW LAPINSKAS     | 533107 | JUNE 29-JULY 11 | 25.00    |       |
|   |             | 07/20/2020 | 254 | UMPIRE                       | MIKE LEON            | 533108 | JUNE 29-JULY 11 | 100.00   |       |
|   |             | 07/20/2020 | 255 | UMPIRE                       | GAVIN DANIEL LOHER   | 533109 | JUNE 29-JULY 11 | 20.00    |       |
|   |             | 07/20/2020 | 256 | UMPIRE                       | JACK MODAFF          | 533115 | JUNE 29-JULY 11 | 60.00    |       |
|   |             | 07/20/2020 | 257 | UMPIRE                       | ROBERT L. RIETZ JR.  | 533126 | JUNE 29-JULY 11 | 295.00   |       |
|   |             | 07/20/2020 | 258 | UMPIRE                       | KEVIN SERIO JR       | 533128 | JUNE 29-JULY 11 | 35.00    |       |
|   |             | 07/20/2020 | 259 | UMPIRE                       | ZANE STRIKE          | 533129 | JUNE 29-JULY 11 | 20.00    |       |
|   |             | 07/20/2020 | 260 | UMPIRE                       | JAEDON VAUGHN        | 533134 | JUNE 29-JULY 11 | 20.00    |       |
|   | GJ-200731FE | 07/31/2020 | 19  | PR CC Fees - Jun 2020        |                      |        |                 | 492.42   |       |
| TOTAL PERIOD 03 ACTIVITY                    |             |            |     |                              |                      |        |                 | 7,178.72 | 0.00  |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.                     | JOURNAL # | ENTRY DATE                | ITEM | TRANSACTION DESCRIPTION     | VENDOR               | CHECK  | INVOICE         | DEBIT    | CREDIT |
|--------------------------|-----------|---------------------------|------|-----------------------------|----------------------|--------|-----------------|----------|--------|
| 79-795-54-00-5462        |           | (E) PROFESSIONAL SERVICES |      |                             |                      |        |                 |          |        |
| 04                       | AP-200811 | 08/05/2020                | 221  | SOCCER CAMP INSTRUCTION     | 5 STAR SOCCER CAMPS  | 533143 | 72220           | 1,140.00 |        |
|                          |           | 08/05/2020                | 222  | SUMMER INSTRUCTION          | ALL STAR SPORTS INST | 533145 | 204002          | 1,979.00 |        |
|                          |           | 08/05/2020                | 223  | UMPIRE                      | JOSLYN T. BULLINGTON | 533155 | JULY 22-JUL 27  | 70.00    |        |
|                          |           | 08/05/2020                | 224  | UMPIRE                      | SARA R. EBNER        | 533164 | JULY 22-JUL 27  | 35.00    |        |
|                          |           | 08/05/2020                | 225  | UMPIRE                      | RAYMOND HAYEN        | 533168 | JULY 22-JUL 27  | 55.00    |        |
|                          |           | 08/05/2020                | 226  | UMPIRE                      | ANDREW HETTINGER     | 533170 | JULY 22-JUL 27  | 55.00    |        |
|                          |           | 08/05/2020                | 227  | 6/29-7/28 COPY CHARGES      | IMPACT NETWORKING, L | 533173 | 1849521         | 61.84    |        |
|                          |           | 08/05/2020                | 228  | UMPIRE                      | ANDREW LAPINSKAS     | 533175 | JULY 22-JUL 27  | 45.00    |        |
|                          |           | 08/05/2020                | 229  | UMPIRE                      | MIKE LEON            | 533177 | JULY 22-JUL 27  | 320.00   |        |
|                          |           | 08/05/2020                | 230  | UMPIRE                      | GAVIN DANIEL LOHER   | 533178 | JULY 22-JUL 27  | 60.00    |        |
|                          |           | 08/05/2020                | 231  | UMPIRE                      | KYLE DEAN MCCURDY    | 533179 | JULY 22-JUL 27  | 70.00    |        |
|                          |           | 08/05/2020                | 232  | UMPIRE                      | BRUCE MORRICK        | 533184 | JULY 22-JUL 27  | 180.00   |        |
|                          |           | 08/05/2020                | 233  | UMPIRE                      | ROBERT J. PAVLIK     | 533187 | JULY 22-JUL 27  | 60.00    |        |
|                          |           | 08/05/2020                | 234  | UMPIRE                      | ROBERT L. RIETZ JR.  | 533199 | JULY 22-JUL 27  | 320.00   |        |
|                          |           | 08/05/2020                | 235  | UMPIRE                      | MARK RUNYON          | 533201 | JULY 22-JUL 27  | 120.00   |        |
|                          |           | 08/05/2020                | 236  | UMPIRE                      | THOMAS R SCOTT       | 533202 | JULY 22-JUL 27  | 60.00    |        |
|                          |           | 08/05/2020                | 237  | UMPIRE                      | KEVIN SERIO JR       | 533204 | JULY 22-JUL 27  | 55.00    |        |
|                          |           | 08/05/2020                | 238  | UMPIRE                      | ZANE STRIKE          | 533206 | JULY 22-JUL 27  | 85.00    |        |
|                          |           | 08/05/2020                | 239  | UMPIRE                      | NATHANIEL TAGGART    | 533207 | JULY 22-JUL 27  | 110.00   |        |
|                          |           | 08/05/2020                | 240  | UMPIRE                      | JAEDON VAUGHN        | 533212 | JULY 22-JUL 27  | 115.00   |        |
|                          |           | 08/05/2020                | 241  | UMPIRE                      | ALEXANDER VINCENZO W | 533214 | JULY 22-JUL 27  | 70.00    |        |
|                          |           | 08/05/2020                | 242  | UMPIRE                      | ROYAL WOOLFOLK       | 533216 | JULY 22-JUL 27  | 90.00    |        |
|                          |           | 08/05/2020                | 243  | UMPIRE                      | JAMES BAUMANN        | 1724   | JULY 22-JUL 27  | 55.00    |        |
| AP-200825                |           | 08/19/2020                | 208  | UMPIRE                      | GARY R FORD JR       | 533252 | AUG 3-AUG 18    | 55.00    |        |
|                          |           | 08/19/2020                | 209  | UMPIRE                      | ANDREW LAPINSKAS     | 533269 | AUG 3-AUG 18    | 80.00    |        |
|                          |           | 08/19/2020                | 210  | UMPIRE                      | MIKE LEON            | 533270 | AUG 3-AUG 18    | 320.00   |        |
|                          |           | 08/19/2020                | 211  | UMPIRE                      | KYLE DEAN MCCURDY    | 533272 | AUG 3-AUG 18    | 85.00    |        |
|                          |           | 08/19/2020                | 212  | UMPIRE                      | ROBERT J. PAVLIK     | 533281 | AUG 3-AUG 18    | 110.00   |        |
|                          |           | 08/19/2020                | 213  | UMPIRE                      | ROBERT L. RIETZ JR.  | 533288 | AUG 3-AUG 18    | 320.00   |        |
|                          |           | 08/19/2020                | 214  | UMPIRE                      | MARK RUNYON          | 533290 | AUG 3-AUG 18    | 120.00   |        |
|                          |           | 08/19/2020                | 215  | UMPIRE                      | THOMAS R SCOTT       | 533291 | AUG 3-AUG 18    | 80.00    |        |
|                          |           | 08/19/2020                | 216  | UMPIRE                      | KEVIN SERIO JR       | 533292 | AUG 3-AUG 18    | 120.00   |        |
|                          |           | 08/19/2020                | 217  | UMPIRE                      | ZANE STRIKE          | 533293 | AUG 3-AUG 18    | 40.00    |        |
|                          |           | 08/19/2020                | 218  | UMPIRE                      | NATHANIEL TAGGART    | 533295 | AUG 3-AUG 18    | 55.00    |        |
|                          |           | 08/19/2020                | 219  | UMPIRE                      | JAMES A. TIETZ       | 533296 | AUG 3-AUG 18    | 55.00    |        |
|                          |           | 08/19/2020                | 220  | UMPIRE                      | CHRISTOPHER D. TUTTL | 533298 | AUG 3-AUG 18    | 70.00    |        |
|                          |           | 08/19/2020                | 221  | UMPIRE                      | JAEDON VAUGHN        | 533299 | AUG 3-AUG 18    | 90.00    |        |
|                          |           | 08/19/2020                | 222  | UMPIRE                      | ALEXANDER VINCENZO W | 533302 | AUG 3-AUG 18    | 20.00    |        |
|                          |           | 08/19/2020                | 223  | UMPIRE                      | ROYAL WOOLFOLK       | 533303 | AUG 3-AUG 18    | 55.00    |        |
| AP-200825M               |           | 08/19/2020                | 139  | PHYSICIANS CARE-DRUG TEST   | FIRST NATIONAL BANK  | 900093 | 082520-R.WRIGHT | 43.00    |        |
|                          |           | 08/19/2020                | 140  | PLU&PAY-JUN 2020 USAGE FEES | FIRST NATIONAL BANK  | 900093 | 082520-S.REDMON | 41.17    |        |
| GJ-200831FE              |           | 09/01/2020                | 19   | PR CC Fees - Jul 2020       |                      |        |                 | 1,434.90 |        |
| TOTAL PERIOD 04 ACTIVITY |           |                           |      |                             |                      |        |                 | 8,404.91 | 0.00   |
| 05                       | AP-200908 | 09/02/2020                | 155  | JUL 2020 MAGIC CLASS        | GARY KANTOR          | 533331 | 081320          | 10.40    |        |
|                          |           | 09/02/2020                | 156  | 7/16 PARK BOARD MEETING     | MARLYS J. YOUNG      | 533357 | 071620          | 28.75    |        |
| AP-200922                |           | 09/15/2020                | 203  | 7/29-8/28 COPY CHARGES      | IMPACT NETWORKING, L | 533386 | 1879031         | 31.58    |        |
|                          |           | 09/15/2020                | 204  | UMPIRE                      | MIKE LEON            | 533391 | AUG 25-SEPT 3   | 120.00   |        |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.  | JOURNAL #   | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION        | VENDOR               | CHECK       | INVOICE              | DEBIT    | CREDIT |
|---|-------------|------------|------|--------------------------------|----------------------|-------------|----------------------|----------|--------|
| 79-795-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                                |                      |             |                      |          |        |
| 05  | AP-200922   | 09/15/2020 | 205  | UMPIRE                         | GAVIN DANIEL LOHER   | 533394      | AUG 3-AUG 18         | 60.00    |        |
|   |             | 09/15/2020 | 206  | UMPIRE                         | JACK MODAFF          | 533399      | AUG 25-SEPT 3        | 60.00    |        |
|   |             | 09/15/2020 | 207  | UMPIRE                         | BRUCE MORRICK        | 533400      | AUG 25-SEPT 3        | 60.00    |        |
|   |             | 09/15/2020 | 208  | UMPIRE ASSIGNING FEE           | CYNTHIA O'LEARY      | 533404      | YORKVILLE REC KICKBA | 85.00    |        |
|   |             | 09/15/2020 | 209  | UMPIRE                         | ROBERT L. RIETZ JR.  | 533416      | AUG 25-SEPT 3        | 160.00   |        |
|   |             | 09/15/2020 | 210  | UMPIRE ASSIGNING FEE           | WCSUA                | 533423      | 1                    | 183.00   |        |
|   | AP-200925M  | 09/16/2020 | 209  | PLUG-N-PAY-AUG 2020 USAGE      | FIRST NATIONAL BANK  | 900094      | 092520-S.REDMON      | 39.15    |        |
|   | GJ-200930FE | 10/01/2020 | 19   | PR CC Fees - Aug 2020          |                      |             |                      | 801.17   |        |
| TOTAL PERIOD 05 ACTIVITY                    |             |            |      |                                |                      |             |                      | 1,639.05 | 0.00   |
| 06  | AP-201013   | 10/06/2020 | 268  | UMPIRE                         | ANTHONY BOULE        | 533441      | AUG 15-AUG 22        | 70.00    |        |
|   |             | 10/06/2020 | 269  | UMPIRE                         | ANTHONY BOULE        | 533441      | SEPT 4-SEPT 23       | 70.00    |        |
|   |             | 10/06/2020 | 270  | UMPIRE                         | JOSLYN T. BULLINGTON | 533443      | SEPT 4-SEPT 23       | 70.00    |        |
|   |             | 10/06/2020 | 271  | UMPIRE                         | RYAN EVANS           | 533457      | SEPT 4-SEPT 23       | 20.00    |        |
|   |             | 10/06/2020 | 272  | UMPIRE                         | GARY R FORD JR       | 533462      | 082220               | 55.00    |        |
|   |             | 10/06/2020 | 273  | UMPIRE                         | GARY R FORD JR       | 533462      | SEPT 4-SEPT 23       | 215.00   |        |
|   |             | 10/06/2020 | 274  | UMPIRE                         | SAM GOLINSKI         | 533464      | SEPT 4-SEPT 23       | 200.00   |        |
|   |             | 10/06/2020 | 275  | MENS SOFTBALL SANCTIONING FEE  | BIG DAWG ATHLETICS L | 533465      | 20                   | 260.00   |        |
|   |             | 10/06/2020 | 276  | UMPIRE                         | ANDREW HETTINGER     | 533469      | SEPT 4-SEPT 23       | 120.00   |        |
|   |             | 10/06/2020 | 277  | UMPIRE                         | STEPHEN IRVING       | 533475      | SEPT 4-SEPT 23       | 160.00   |        |
|   |             | 10/06/2020 | 278  | UMPIRE                         | JOSEPH KWIATKOWSKI   | 533479      | SEPT 4-SEPT 23       | 110.00   |        |
|   |             | 10/06/2020 | 279  | UMPIRE                         | GAVIN DANIEL LOHER   | 533480      | SEPT 4-SEPT 23       | 80.00    |        |
|   |             | 10/06/2020 | 280  | UMPIRE                         | KYLE DEAN MCCURDY    | 533481      | SEPT 4-SEPT 23       | 105.00   |        |
|   |             | 10/06/2020 | 281  | UMPIRE                         | JACK MODAFF          | 533490      | 082020               | 60.00    |        |
|   |             | 10/06/2020 | 282  | UMPIRE                         | JACK MODAFF          | 533490      | SEPT 4-SEPT 23       | 120.00   |        |
|   |             | 10/06/2020 | 283  | UMPIRE                         | BRUCE MORRICK        | 533491      | SEPT 4-SEPT 23       | 60.00    |        |
|   |             | 10/06/2020 | 284  | SUMMER YOUTH                   | CYNTHIA O'LEARY      | 533495      | BB/SB YORKVILLE IN H | 830.00   |        |
|   |             | 10/06/2020 | 285  | YOUTH BASEBALL/SOFTBALL UMPIRE | CYNTHIA O'LEARY      | 533495      | REC UMPIRE RENEWAL   | 253.00   |        |
|   |             | 10/06/2020 | 286  | SUNDAY LAEGUE UMPRIE ASSIGNER  | CYNTHIA O'LEARY      | 533495      | YORKVILLE REC FALL 2 | 360.00   |        |
|   |             | 10/06/2020 | 287  | UMPIRE                         | STEVE PEARSON        | 533497      | SEPT 4-SEPT 23       | 100.00   |        |
|   |             | 10/06/2020 | 288  | UMPIRE                         | MICHAEL PUERA        | 533501      | SEPT 4-SEPT 23       | 160.00   |        |
|   |             | 10/06/2020 | 289  | UMPIRE                         | GAGE RANGE           | 533512      | SEPT 4-SEPT 23       | 40.00    |        |
|   |             | 10/06/2020 | 290  | UMPIRE                         | ROBERT L. RIETZ JR.  | 533513      | SEPT 4-SEPT 23       | 260.00   |        |
|   |             | 10/06/2020 | 291  | SOCCER TRAINING CAMP           | SCOT THOMAS ANDERSON | 533515      | 2201                 | 416.50   |        |
|   |             | 10/06/2020 | 292  | UMPIRE                         | THOMAS R SCOTT       | 533516      | SEPT 4-SEPT 23       | 20.00    |        |
|   |             | 10/06/2020 | 293  | UMPIRE                         | NATHANIEL TAGGART    | 533519      | AUG 19               | 35.00    |        |
|   |             | 10/06/2020 | 294  | UMPIRE                         | NATHANIEL TAGGART    | 533519      | SEPT 4-SEPT 23       | 145.00   |        |
|   |             | 10/06/2020 | 295  | UMPIRE                         | JAEDON VAUGHN        | 533523      | SEPT 4-SEPT 23       | 70.00    |        |
|   |             | 10/06/2020 | 296  | UMPIRE                         | JULIA MARGARET WALTE | 533525      | SEPT 4-SEPT 23       | 20.00    |        |
|   |             | 10/06/2020 | 297  | UMPIRE                         | MARK RUNYON          | 1815        | SEPT 4-SEPT 23       | 100.00   |        |
|   | AP-201013R  | 10/13/2020 | 01   | REFEREE                        | HERB WIEGEL          | 533533      | 061319               | 80.00    |        |
|   |             | 10/13/2020 | 02   | REFEREE                        | HERB WIEGEL          | 533533      | 070617               | 72.00    |        |
|   |             | 10/13/2020 | 03   | REFEREE                        | HERB WIEGEL          | 533533      | 071317               | 72.00    |        |
|   |             | 10/13/2020 | 04   | REFEREE                        | HERB WIEGEL          | 533533      | 081618               | 108.00   |        |
|   | AP-201013VD | 10/13/2020 | 01   | REFEREE                        | :VOID 526902         | HERB WIEGEL | 533533               | 070617   | 72.00  |
|   |             | 10/13/2020 | 02   | REFEREE                        | :VOID 526902         | HERB WIEGEL | 533533               | 071317   | 72.00  |
|   |             | 10/13/2020 | 03   | UMPIRE                         | :VOID 528284         | HERB WIEGEL | 533533               | 081618   | 108.00 |
|   |             | 10/13/2020 | 04   | UMPIRE                         | :VOID 530526         | HERB WIEGEL | 533533               | 061319   | 80.00  |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.  | JOURNAL #  | ENTRY DATE | ITEM   | TRANSACTION DESCRIPTION     | VENDOR                 | CHECK  | INVOICE         | DEBIT     | CREDIT    |        |
|---|------------|------------|--------|-----------------------------|------------------------|--------|-----------------|-----------|-----------|--------|
| 79-795-54-00-5462 (E) PROFESSIONAL SERVICES |            |            |        |                             |                        |        |                 |           |           |        |
| 06  | AP-201025M | 10/19/2020 | 158    | PLUG & PAY-AUG 2020 CC FEES | FIRST NATIONAL BANK    | 900095 | 102520-S.REDMON | 30.00     |           |        |
|   | AP-201027  | 10/20/2020 | 159    | FALL 1 SPORTS INSTRUCTION   | ALL STAR SPORTS INST   | 533535 | 206009          | 530.00    |           |        |
|   |            | 10/20/2020 | 160    | UMPIRE                      | WILLIAM BLAKE          | 533541 | SEPT 24-OCT11   | 115.00    |           |        |
|   |            | 10/20/2020 | 161    | UMPIRE                      | ANTHONY BOULE          | 533542 | SEPT 24-OCT 11  | 185.00    |           |        |
|   |            | 10/20/2020 | 162    | UMPIRE                      | JOSLYN T. BULLINGTON   | 533543 | SEPT 24-OCT 11  | 55.00     |           |        |
|   |            | 10/20/2020 | 163    | UMPIRE                      | JOHN ELENBAAS          | 533554 | 092620          | 80.00     |           |        |
|   |            | 10/20/2020 | 164    | UMPIRE                      | JOHN ELENBAAS          | 533554 | 100320          | 80.00     |           |        |
|   |            | 10/20/2020 | 165    | UMPIRE                      | JORY ELENBAAS          | 533555 | SEPT 24-OCT 11  | 100.00    |           |        |
|   |            | 10/20/2020 | 166    | UMPIRE                      | RYAN EVANS             | 533557 | SEPT 24-OCT 11  | 40.00     |           |        |
|   |            | 10/20/2020 | 167    | UMPIRE                      | GARY R FORD JR         | 533561 | 081520          | 60.00     |           |        |
|   |            | 10/20/2020 | 168    | UMPIRE                      | GARY R FORD JR         | 533561 | SEPT 24-OCT 11  | 170.00    |           |        |
|   |            | 10/20/2020 | 169    | UMPIRE                      | RICARDO GANTE          | 533564 | 101220          | 40.00     |           |        |
|   |            | 10/20/2020 | 170    | UMPIRE                      | SAM GOLINSKI           | 533565 | SEPT 24-OCT11   | 815.00    |           |        |
|   |            | 10/20/2020 | 171    | UMPIRE                      | ALEXANDER HUITRON      | 533567 | 101020          | 80.00     |           |        |
|   |            | 10/20/2020 | 172    | 8/29 - 9/28 COPIER CHARGES  | IMPACT NETWORKING, L   | 533570 | 1906901         | 93.24     |           |        |
|   |            | 10/20/2020 | 173    | UMPIRE                      | STEPHEN IRVING         | 533573 | SEPT 24-OCT11   | 480.00    |           |        |
|   |            | 10/20/2020 | 174    | UMPIRE                      | EDSON KING JR          | 533577 | 101020          | 80.00     |           |        |
|   |            | 10/20/2020 | 175    | UMPIRE                      | JOHN KWIATKOWSKI       |        | SEPT 24-OCT 11  | 175.00    |           |        |
|   |            | 10/20/2020 | 176    | UMPIRE                      | JOSEPH KWIATKOWSKI     | 533579 | SEPT 24-OCT11   | 175.00    |           |        |
|   |            | 10/20/2020 | 177    | UMPIRE                      | ANDREW LAPINSKAS       | 533581 | SEPT 24-OCT 11  | 80.00     |           |        |
|   |            | 10/20/2020 | 178    | UMPIRE                      | GAVIN DANIEL LOHER     | 533583 | SEPT 24-OCT 11  | 175.00    |           |        |
|   |            | 10/20/2020 | 179    | UMPIRE                      | KYLE DEAN MCCURDY      | 533586 | SEPT 24-OCT 11  | 175.00    |           |        |
|   |            | 10/20/2020 | 180    | UMPIRE                      | ROMAN MEDINA           | 533587 | 100320          | 80.00     |           |        |
|   |            | 10/20/2020 | 181    | UMPIRE                      | JACK MODAFF            | 533590 | SEPT 24-OCT11   | 60.00     |           |        |
|   |            | 10/20/2020 | 182    | UMPIRE                      | JACK OSOSKY            | 533600 | SEPT 24-OCT 11  | 70.00     |           |        |
|   |            | 10/20/2020 | 183    | UMPIRE                      | MARK PAWLOWSKI         | 533603 | 080620          | 160.00    |           |        |
|   |            | 10/20/2020 | 184    | UMPIRE                      | STEVE PEARSON          | 533604 | SEPT 24-OCT11   | 100.00    |           |        |
|   |            | 10/20/2020 | 185    | UMPIRE                      | MICHAEL PUERA          | 533608 | SEPT 24-OCT11   | 480.00    |           |        |
|   |            | 10/20/2020 | 186    | UMPIRE                      | ROBERT L. RIETZ JR.    | 533625 | SEPT 24-OCT11   | 580.00    |           |        |
|   |            | 10/20/2020 | 187    | UMPIRE                      | EDWIN A RUNDLE         | 533627 | SEPT 24-OCT11   | 120.00    |           |        |
|   |            | 10/20/2020 | 188    | UMPIRE                      | THOMAS R SCOTT         | 533628 | SEPT 24-OCT 11  | 55.00     |           |        |
|   |            | 10/20/2020 | 189    | UMPIRE                      | PAUL TAEUBER           | 533631 | 092620          | 80.00     |           |        |
|   |            | 10/20/2020 | 190    | UMPIRE                      | NATHANIEL TAGGART      | 533632 | SEPT 24-OCT 11  | 110.00    |           |        |
|   |            | 10/20/2020 | 191    | UMPIRE                      | JAEDON VAUGHN          | 533635 | SEPT 24-OCT 11  | 265.00    |           |        |
|   |            | 10/20/2020 | 192    | UMPIRE                      | JULIA MARGARET WALTE   | 533636 | SEPT 24-OCT 11  | 60.00     |           |        |
|   |            | 10/20/2020 | 193    | UMPIRE                      | MARK RUNYON            | 1828   | SEPT 24-OCT 11  | 310.00    |           |        |
| AP-201028VD                                 | 10/28/2020 | 03         | UMPIRE | :VOID 533578                | JOHN KWIATKOWSKI       |        | SEPT 24-OCT 11  |           | 175.00    |        |
| GJ-201031FE                                 | 10/29/2020 | 19         |        | PR CC Fees - Sept 2020      |                        |        |                 | 712.70    |           |        |
| TOTAL PERIOD 06 ACTIVITY                    |            |            |        |                             |                        |        |                 | 11,972.44 | 507.00    |        |
| YTD BUDGET                                  |            |            |        | 70,000.02                   | TOTAL ACCOUNT ACTIVITY |        |                 |           | 30,141.29 | 562.00 |
| ANNUAL REVISED BUDGET                       |            |            |        | 140,000.00                  | ENDING BALANCE         |        |                 |           | 29,579.29 |        |

| PER.  | JOURNAL #   | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION    | VENDOR               | CHECK  | INVOICE  | DEBIT    | CREDIT |
|---|-------------|------------|------|----------------------------|----------------------|--------|----------|----------|--------|
| 82-820-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                            |                      |        |          |          |        |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE          |                      |        |          | 0.00     |        |
|   | GJ-00521PRE | 05/28/2020 | 55   | Sound Inc-May Srvc Aggrmnt |                      |        |          | 97.00    |        |
|   | AP-200511B  | 05/04/2020 | 01   | MAY 2020 COPIER LEASE      | DLL FINANCIAL SERVIC | 104889 | 67565916 | 194.48   |        |
|   |             | 05/04/2020 | 02   | MAY-JULY 2020 MAINTENANCE  | SOUND INCORPORATED   | 104891 | R168569  | 929.52   |        |
|   |             | 05/04/2020 | 03   | ANNUAL SERVICE AGREEMENT   | TODAY'S BUSINESS SOL | 104892 | 10498    | 2,644.00 |        |
| TOTAL PERIOD 01 ACTIVITY                    |             |            |      |                            |                      |        |          | 3,865.00 | 0.00   |

ACTIVITY THROUGH FISCAL PERIOD 06

| PER.  | JOURNAL #   | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION        | VENDOR               | CHECK                  | INVOICE          | DEBIT     | CREDIT |
|---|-------------|------------|------|--------------------------------|----------------------|------------------------|------------------|-----------|--------|
| 82-820-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                                |                      |                        |                  |           |        |
| 02  | AP-200608B  | 06/03/2020 | 01   | SERVICE AGREEMENT FOR          | SOUND INCORPORATED   | 104896                 | R169019          | 291.00    |        |
|   |             | 06/03/2020 | 02   | ELEVATOR MAINTENCE MAY -       | THYSSENKRUPP ELEVATO | 104897                 | 3005222849       | 560.01    |        |
|   | AP-200609B  | 06/03/2020 | 129  | 05/11/20 LIBRARY BOARD MEETING | MARLYS J. YOUNG      | 532893                 | 051120           | 74.50     |        |
|   | AP-200623B  | 06/17/2020 | 204  | 06/02 LIBRARY MEETING MINUTES  | MARLYS J. YOUNG      | 532988                 | 060120           | 60.00     |        |
|   | AP-200714   | 06/29/2020 | 215  | 06/08/20 LIBRARY MEETING       | MARLYS J. YOUNG      | 533047                 | 060820           | 79.50     |        |
|   | GJ-200714RV | 06/29/2020 | 215  | Reverse AP-200714              |                      |                        |                  |           | 79.50  |
|   | GJ-200908RC | 09/08/2020 | 01   | RC Lbrty Mtl Ins CHK#104894    |                      |                        |                  | 456.00    |        |
| TOTAL PERIOD 02 ACTIVITY                    |             |            |      |                                |                      |                        |                  | 1,521.01  | 79.50  |
| 82-820-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                                |                      |                        |                  |           |        |
| 03  | AP-200713   | 07/07/2020 | 04   | JUL 2020 COPIER LEASE          | DLL FINANCIAL SERVIC | 104899                 | 68278486         | 194.48    |        |
|   |             | 07/07/2020 | 05   | FY21 E-RATE CONSULTING         | E-RATE FUND SERVICES | 104900                 | 383              | 350.00    |        |
|   |             | 07/07/2020 | 06   | JUN 2020 ONSITE IT SUPPORT     | LLOYD WARBER         | 104902                 | 10481            | 1,080.00  |        |
|   | GJ-200714AP | 06/29/2020 | 215  | 06/08/20 LIBRARY MEETING       |                      |                        |                  | 79.50     |        |
|   | AP-200728   | 07/20/2020 | 278  | 7/1/20 LIBRARY MEETING MINUTES | MARLYS J. YOUNG      | 533141                 | 070120           | 66.75     |        |
| TOTAL PERIOD 03 ACTIVITY                    |             |            |      |                                |                      |                        |                  | 1,770.73  | 0.00   |
| 82-820-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                                |                      |                        |                  |           |        |
| 04  | AP-200810   | 08/04/2020 | 01   | 04/15-07/15 COPY CHARGES       | IMPACT NETWORKING, L | 104912                 | 1844172          | 66.09     |        |
|   |             | 08/04/2020 | 02   | 07/13/20 MEETING MINUTES       | MARLYS J. YOUNG      | 104918                 | 071320           | 65.50     |        |
|   | AP-200825M  | 08/19/2020 | 176  | SMITHEREEN-JUL 2020 PEST       | FIRST NATIONAL BANK  | 900093                 | 082520-E.TOPPER  | 78.00     |        |
| TOTAL PERIOD 04 ACTIVITY                    |             |            |      |                                |                      |                        |                  | 209.59    | 0.00   |
| 82-820-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                                |                      |                        |                  |           |        |
| 05  | AP-200908   | 09/02/2020 | 165  | AUG 2020 COPIER LEASE          | DLL FINANCIAL SERVIC | 533317                 | 68652466         | 194.48    |        |
|   |             | 09/02/2020 | 166  | SEPT 2020 COPIER LEASE         | DLL FINANCIAL SERVIC | 533317                 | 69134621         | 194.48    |        |
|   | AP-200914   | 09/08/2020 | 09   | OCT 2020 COPIER LEASE          | DLL FINANCIAL SERVIC | 104922                 | 69457612         | 194.48    |        |
|   |             | 09/08/2020 | 10   | BOND RENEWAL                   | LIBERTY MUTUAL INSUR | 104923                 | 999061264-2020   | 800.00    |        |
|   |             | 09/08/2020 | 11   | ANNUAL FIRE EXTINGUISHER CHECK | FOX VALLEY FIRE & SA | 104924                 | IN00375886       | 966.15    |        |
|   |             | 09/08/2020 | 12   | JUL 2020 ON SITE IT SUPPORT    | LLOYD WARBER         | 104927                 | 10483            | 720.00    |        |
|   |             | 09/08/2020 | 13   | AUG 2020-OCT 2020 MAINTENANCE  | SOUND INCORPORATED   | 104931                 | R169810          | 929.52    |        |
|   |             | 09/08/2020 | 14   | 9/1/20-11/30/20 PHONE AND      | SOUND INCORPORATED   | 104931                 | R170191          | 291.00    |        |
|   | AP-200922   | 09/15/2020 | 224  | AUG 27 LIBRARY MEETING MINUTES | MARLYS J. YOUNG      | 533428                 | 082720           | 57.00     |        |
|   | AP-200925M  | 09/16/2020 | 251  | PHYSICIANS CARE-DRUG SCREENS   | FIRST NATIONAL BANK  | 900094                 | 092520-K.GREGORY | 164.00    |        |
| TOTAL PERIOD 05 ACTIVITY                    |             |            |      |                                |                      |                        |                  | 4,511.11  | 0.00   |
| 82-820-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                                |                      |                        |                  |           |        |
| 06  | AP-201012   | 10/06/2020 | 06   | 09/10/20 LIB MEETING MINUTES   | MARLYS J. YOUNG      | 104944                 | 091020           | 60.00     |        |
|   |             | 10/06/2020 | 07   | 9/14/20 MEETING MINUTES        | MARLYS J. YOUNG      | 104944                 | 091420           | 114.75    |        |
|   |             | 10/06/2020 | 08   | 9/29/20 MEETING MINUTES        | MARLYS J. YOUNG      | 104944                 | 092920           | 41.75     |        |
|   | AP-201027   | 10/20/2020 | 215  | 08/10/20 MEETING MINUTES       | MARLYS J. YOUNG      | 533640                 | 081020           | 71.75     |        |
| TOTAL PERIOD 06 ACTIVITY                    |             |            |      |                                |                      |                        |                  | 288.25    | 0.00   |
|   |             |            |      | YTD BUDGET                     | 20,000.02            | TOTAL ACCOUNT ACTIVITY |                  | 12,165.69 | 79.50  |
|   |             |            |      | ANNUAL REVISED BUDGET          | 40,000.00            | ENDING BALANCE         |                  | 12,086.19 |        |
| 87-870-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                                |                      |                        |                  |           |        |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE              |                      |                        |                  | 0.00      |        |
|   |             |            |      | YTD BUDGET                     | 1,000.02             | TOTAL ACCOUNT ACTIVITY |                  | 0.00      | 0.00   |
|   |             |            |      | ANNUAL REVISED BUDGET          | 2,000.00             | ENDING BALANCE         |                  | 0.00      |        |
| 88-880-54-00-5462 (E) PROFESSIONAL SERVICES |             |            |      |                                |                      |                        |                  |           |        |
| 01  |             | 05/01/2020 |      | BEGINNING BALANCE              |                      |                        |                  | 0.00      |        |
|   |             |            |      | YTD BUDGET                     | 500.02               | TOTAL ACCOUNT ACTIVITY |                  | 0.00      | 0.00   |
|   |             |            |      | ANNUAL REVISED BUDGET          | 1,000.00             | ENDING BALANCE         |                  | 0.00      |        |





| 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

New Business #2

Tracking Number

ADM 2020-67

### Agenda Item Summary Memo

**Title:** Treasurer's Report for October 2020

**Meeting and Date:** Administration Committee – November 18, 2020

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

#### 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:

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



**UNITED CITY OF YORKVILLE**  
**TREASURER'S REPORT - for the month ending October 31, 2020**

|                              | Cash Basis             |                     |                      |                      |             |                     |                      |                      |             |                               |
|------------------------------|------------------------|---------------------|----------------------|----------------------|-------------|---------------------|----------------------|----------------------|-------------|-------------------------------|
|                              | Beginning Fund Balance | October Revenues    | YTD Revenues         | Revenue Budget       | % of Budget | October Expenses    | YTD Expenses         | Expense Budget       | % of Budget | Projected Ending Fund Balance |
| <b>General Fund</b>          |                        |                     |                      |                      |             |                     |                      |                      |             |                               |
| 01 - General                 | \$ 7,512,060           | \$ 2,256,167        | \$ 11,081,644        | \$ 16,933,486        | 65%         | \$ 1,497,724        | \$ 7,697,450         | \$ 16,898,632        | 46%         | \$ 10,896,253                 |
| <b>Special Revenue Funds</b> |                        |                     |                      |                      |             |                     |                      |                      |             |                               |
| 15 - Motor Fuel Tax          | 695,707                | 61,020              | 784,254              | 813,861              | 96%         | 6,149               | 687,105              | 1,117,462            | 61%         | 792,856                       |
| 79 - Parks and Recreation    | 411,485                | 122,537             | 866,297              | 2,187,300            | 40%         | 243,524             | 942,695              | 2,556,762            | 37%         | 335,087                       |
| 72 - Land Cash               | 247,841                | 3,915               | 13,397               | 33,858               | 40%         | 3,415               | 214,973              | 240,287              | 89%         | 46,265                        |
| 87 - Countryside TIF         | (1,141,784)            | 719                 | 111,002              | 153,965              | 72%         | 956                 | 56,437               | 222,486              | 25%         | (1,087,219)                   |
| 88 - Downtown TIF            | (1,237,549)            | 16,524              | 70,551               | 76,000               | 93%         | 4,544               | 233,900              | 306,052              | 76%         | (1,400,898)                   |
| 89 - Downtown TIF II         | (73,799)               | 1,867               | 47,342               | 25,000               | 0%          | 1,189               | 21,489               | 44,500               | 48%         | (47,946)                      |
| 11 - Fox Hill SSA            | 13,492                 | 356                 | 15,997               | 16,034               | 100%        | 15,415              | 16,473               | 37,326               | 44%         | 13,016                        |
| 12 - Sunflower SSA           | (16,200)               | 614                 | 20,276               | 20,363               | 100%        | 933                 | 6,957                | 20,326               | 34%         | (2,881)                       |
| <b>Debt Service Fund</b>     |                        |                     |                      |                      |             |                     |                      |                      |             |                               |
| 42 - Debt Service            | -                      | 28,667              | 166,357              | 323,225              | 51%         | -                   | 14,350               | 323,225              | 4%          | 152,007                       |
| <b>Capital Project Funds</b> |                        |                     |                      |                      |             |                     |                      |                      |             |                               |
| 25 - Vehicle & Equipment     | 511,692                | 55,512              | 272,752              | 448,823              | 61%         | 6,582               | 170,991              | 651,794              | 26%         | 613,453                       |
| 23 - City-Wide Capital       | 588,155                | 249,705             | 921,534              | 1,335,670            | 69%         | 175,366             | 426,519              | 3,528,147            | 12%         | 1,083,170                     |
| <b>Enterprise Funds</b>      |                        |                     |                      |                      |             |                     |                      |                      |             |                               |
| * 51 - Water                 | 3,268,245              | 949,340             | 2,906,033            | 4,652,087            | 62%         | 218,223             | 1,277,014            | 5,828,132            | 22%         | 4,897,264                     |
| * 52 - Sewer                 | 1,222,388              | 302,245             | 986,943              | 1,817,867            | 54%         | 177,313             | 648,135              | 2,286,552            | 28%         | 1,561,196                     |
| <b>Library Funds</b>         |                        |                     |                      |                      |             |                     |                      |                      |             |                               |
| 82 - Library Operations      | 578,607                | 43,388              | 1,588,034            | 1,647,343            | 96%         | 82,515              | 455,730              | 1,664,378            | 27%         | 1,710,911                     |
| 84 - Library Capital         | 123,583                | 15,570              | 62,525               | 50,500               | 124%        | 3,871               | 11,377               | 75,500               | 15%         | 174,731                       |
| <b>Total Funds</b>           | <b>\$ 12,703,923</b>   | <b>\$ 4,108,144</b> | <b>\$ 19,914,939</b> | <b>\$ 30,535,382</b> | <b>65%</b>  | <b>\$ 2,437,718</b> | <b>\$ 12,881,596</b> | <b>\$ 35,801,561</b> | <b>36%</b>  | <b>\$ 19,737,265</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 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

New Business #3

Tracking Number

ADM 2020-68

### Agenda Item Summary Memo

**Title:** Website Report for October 2020

**Meeting and Date:** Administration Committee – November 18, 2020

**Synopsis:** See attached memo.

#### Council Action Previously Taken:

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

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

**Type of Vote Required:** Informational

**Council Action Requested:** None

**Submitted by:** Erin Willrett Administration  
Name Department

#### Agenda Item Notes:

---

---

---

---

---



# Memorandum

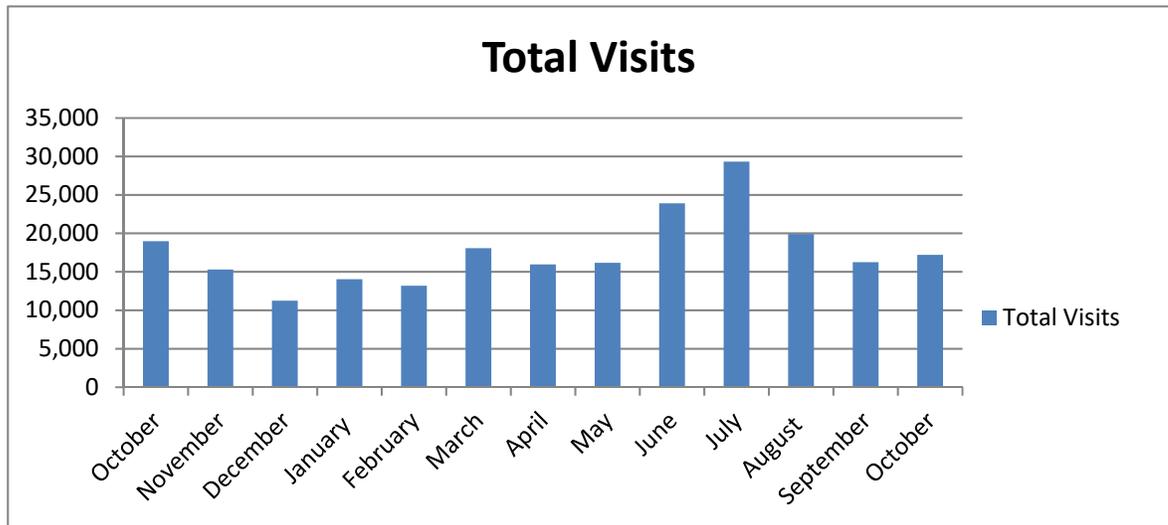
To: Administration Committee  
 From: Erin Willrett, Assistant Administrator  
 CC: Bart Olson, City Administrator  
 Date: November 18, 2020  
 Subject: Website Report for October 2020

## Summary

Yorkville’s website and social media analytics report for October 2020.

## Background

Every month at the Administration Committee meeting, the website data from the previous month will be highlighted. This month’s highlight is October 1, 2020 – October 31, 2020.



## Website Visits:

|                  | Oct 2019 | Nov 2019 | Dec 2019 | Jan 2020 | Feb 2020 | March 2020 | April 2020 | May 2020 | June 2020 | July 2020 | Aug 2020 | Sept 2020 | Oct 2020 |
|------------------|----------|----------|----------|----------|----------|------------|------------|----------|-----------|-----------|----------|-----------|----------|
| Unique Visitors  | 14,179   | 11,539   | 8,911    | 10,678   | 10,151   | 14,408     | 12,529     | 12,747   | 18,527    | 22,677    | 15,805   | 13,121    | 13,361   |
| Returning Visits | 7,084    | 5,659    | 3,593    | 4,785    | 4,458    | 5,233      | 4,841      | 4,832    | 7,592     | 8,973     | 5,849    | 4,583     | 5,504    |
| Total Visits     | 18,975   | 15,297   | 11,244   | 14,041   | 13,192   | 18,067     | 15,953     | 16,173   | 23,895    | 29,308    | 19,901   | 16,249    | 17,198   |

## Visit Times (Averages):

- 1 minutes 57 seconds average visit duration
- 2.5 actions (page views, downloads, outlinks and internal site searches) per visit

**Website Statistics:**

|                     | August 2020  | September 2020   | October 2020 <sup>i</sup>  |
|---------------------|--|--|--|
| Top 5 Pages Visited | <ol style="list-style-type: none"> <li>1. Feature Overview</li> <li>2. Homepage</li> <li>3. Online Utility Payments</li> <li>4. My Gov Hub</li> <li>5. Parks and Recreation</li> </ol> | <ol style="list-style-type: none"> <li>1. Homepage</li> <li>2. Feature Overview</li> <li>3. Online Utility Payments</li> <li>4. Parks and Recreation</li> <li>5. My Gov Hub</li> </ol> | <ol style="list-style-type: none"> <li>1. Homepage</li> <li>2. Online Utility Payments</li> <li>3. My Gov Hub</li> <li>4. White Goods</li> <li>5. Pick-Up Schedules</li> </ol> |

|                 | August 2020  | September 2020  | October 2020 <sup>ii</sup>  |
|-----------------|--|---|---|
| Top 5 Downloads | <ol style="list-style-type: none"> <li>1. Full-Time Officer</li> <li>2. Residential Permit Application</li> <li>3. Pool Permit</li> <li>4. Annual Drinking Quality Report</li> <li>5. Shed and Accessory Permit</li> </ol> | <ol style="list-style-type: none"> <li>1. 50/50 Parkway Tree</li> <li>2. Residential Permit Application</li> <li>3. Parks Map</li> <li>4. Election Notice</li> <li>5. Annual Drinking Quality Report</li> </ol> | <ol style="list-style-type: none"> <li>1. Residential Permit Application</li> <li>2. Jail History</li> <li>3. Fall Programs Flyer</li> <li>4. Annual Drinking Quality Report</li> <li>5. Parks Map</li> </ol> |

|                | August 2020   | September 2020   | October 2020   |
|----------------|---|--|--|
| Top 5 Searches | <ol style="list-style-type: none"> <li>1. Marge Cline Whitewater Course</li> <li>2. True</li> <li>3. Soccer</li> <li>4. Jobs</li> <li>5. Garbage</li> </ol> | <ol style="list-style-type: none"> <li>1. Garbage</li> <li>2. Basketball</li> <li>3. Meter</li> <li>4. Halloween</li> <li>5. Soccer</li> </ol> | <ol style="list-style-type: none"> <li>1. Meter</li> <li>2. Halloween</li> <li>3. Halloween Trick or Treating Hours</li> <li>4. Biz Boo Trick or Treat</li> <li>5. Basketball</li> </ol> |

|                         | August 2020   | September 2020  | October 2020  |
|-------------------------|---|---|---|
| Top 5 Website Referrers | <ol style="list-style-type: none"> <li>1. Facebook</li> <li>2. newbreakapp.com</li> <li>3. search.aol.com</li> <li>4. search.xfinity.com</li> <li>5. Wikipedia.org</li> </ol> | <ol style="list-style-type: none"> <li>1. Facebook</li> <li>2. patch.com</li> <li>3. newsbreakapp.com</li> <li>4. search.xfinity.com</li> <li>5. Wikipedia.org</li> </ol> | <ol style="list-style-type: none"> <li>1. Facebook</li> <li>2. patch.com</li> <li>3. newsbreakapp.com</li> <li>4. fetchkids.com</li> <li>5. search.aol.com</li> </ol> |



### **City Facebook Data: October 2020**

Total Page Followers: 6,292 (an increase of 31 followers from September)

Total Page Likes: 6,100

Total Average Reach: 1,242

Highest Viewed Post: “Another new playground comes to Yorkville... (Posted October 5, 2020)

Highest Viewed Post Reach: 5,381; 310 Post Clicks; 151 Reactions, Comments & Shares

### **Parks and Recreation Facebook Data: October 2020**

Total Page Followers: 3,636 (an increase of 53 followers from September)

Total Page Likes: 3,551

Total Average Reach: 1,234

Highest Viewed Post: “The scarecrow walk is here...” (Posted October 2, 2020) Highest Viewed

Post Reach: 12,403; 570 Post Clicks; 492 Reactions, Comments & Shares

### **Police Facebook Data: October 2020**

Total Page Followers: 4,895 (an increase 146 of followers from September)

Total Page Likes: 4,603

Total Average Reach: 3,255

Highest Viewed Post: “...Yorkville Police Department was notified of a vehicle theft...” (Posted

October 17, 2020) Highest Viewed Post Reach: 13,598; 1,625 Post Clicks; 97 Reactions,

Comments & Shares

### **City Twitter Data: October 2020**

Total Followers: 1,674 (4 new followers from September)

Total Tweet Impressions: 3,481

Total Profile Visits: 90

Yorkville Twitter Mentions: 5

Top Tweet (earned 453 Impressions): “Don't Forget! Next week, October 26-30 is White Goods/Bulk Items Amnesty Week.. ...”

**Recommendation:** This is an informational item.

[https://www.yorkville.il.us/;](https://www.yorkville.il.us/)

<https://www.yorkville.il.us/131/Online-Utility-Payments;>

<https://www.yorkville.il.us/573/MyGovHub-Transition-Page;>

<https://www.yorkville.il.us/159/White-Goods;>

<https://www.yorkville.il.us/187/Pickup-Service-Schedules>

<sup>ii</sup> <https://www.yorkville.il.us/DocumentCenter/View/5804/Residential-Permit-Application-PDF;>

[https://www.yorkville.il.us/DocumentCenter/View/5432/Jail-history-and-photos?bidId=;](https://www.yorkville.il.us/DocumentCenter/View/5432/Jail-history-and-photos?bidId=)

[https://www.yorkville.il.us/DocumentCenter/View/7253/fall-programs-flier?bidId=;](https://www.yorkville.il.us/DocumentCenter/View/7253/fall-programs-flier?bidId=)

[https://www.yorkville.il.us/DocumentCenter/View/6094/2019-Annual-Drinking-Water-Quality-Report-PDF?bidId=;](https://www.yorkville.il.us/DocumentCenter/View/6094/2019-Annual-Drinking-Water-Quality-Report-PDF?bidId=)

<https://www.yorkville.il.us/DocumentCenter/View/124/Parks-Map-and-Matrix-PDF?bidId=>





| 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

New Business #4

---

Tracking Number

---

ADM 2020-69

---

### Agenda Item Summary Memo

**Title:** Quarterly Vehicle Replacement Chart

---

**Meeting and Date:** Administration Committee – November 18, 2020

---

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

\_\_\_\_\_

#### Council Action Previously Taken:

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

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

**Type of Vote Required:** Informational

---

**Council Action Requested:** None

---

\_\_\_\_\_

**Submitted by:** Rob Fredrickson Finance

Name Department

#### Agenda Item Notes:

---

---

---

---

---

---

## Vehicle & Equipment Chargeback Summary

|  |           | FISCAL YEAR      |                     |                   |                   |                   |                   |                   |                   |                   |                   |  |
|--|-----------|------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
|  |           | 2021             | 2022                | 2023              | 2024              | 2025              | 2026              | 2027              | 2028              | 2029              | 2030              |  |
| <b>Police Department</b>                 | \$        | 614,184          | \$ 292,807          | \$ 213,892        | \$ 193,515        | \$ 193,515        | \$ 196,171        | \$ 201,533        | \$ 206,345        | \$ 210,570        | \$ 211,266        |  |
| <i>20 Year Average</i>                   | \$        | 226,732          |                     |                   |                   |                   |                   |                   |                   |                   |                   |  |
| <b>Community Development</b>             |           | 39,172           | 14,672              | 14,672            | 14,672            | 14,672            | 12,774            | 12,774            | 13,374            | 13,374            | 13,374            |  |
| <i>20 Year Average</i>                   | \$        | 14,549           |                     |                   |                   |                   |                   |                   |                   |                   |                   |  |
| <b>Streets</b>                           |           | <u>2,021,293</u> | <u>1,229,335</u>    | <u>656,757</u>    | <u>655,595</u>    | <u>569,357</u>    | <u>540,068</u>    | <u>517,370</u>    | <u>516,992</u>    | <u>518,519</u>    | <u>519,330</u>    |  |
| 449,924                                  | Vehicles  | 1,356,505        | 802,436             | 512,357           | 511,196           | 431,274           | 401,986           | 381,805           | 382,855           | 384,382           | 385,193           |  |
| 157,091                                  | Equipment | 664,787          | 426,899             | 144,399           | 144,399           | 138,083           | 138,083           | 135,565           | 134,137           | 134,137           | 134,137           |  |
| <i>20 Year Average</i>                   | \$        | 607,015          |                     |                   |                   |                   |                   |                   |                   |                   |                   |  |
| <b>Total General Fund</b>                | \$        | <b>2,674,649</b> | <b>\$ 1,536,814</b> | <b>\$ 885,321</b> | <b>\$ 863,782</b> | <b>\$ 777,544</b> | <b>\$ 749,014</b> | <b>\$ 731,678</b> | <b>\$ 736,710</b> | <b>\$ 742,463</b> | <b>\$ 743,970</b> |  |
| <i>20 Year Average</i>                   | \$        | 848,296          |                     |                   |                   |                   |                   |                   |                   |                   |                   |  |
| <b>Total Water Fund</b>                  | \$        | <b>146,291</b>   | <b>\$ 68,814</b>    | <b>\$ 38,601</b>  | <b>\$ 38,601</b>  | <b>\$ 38,601</b>  | <b>\$ 36,490</b>  | <b>\$ 36,490</b>  | <b>\$ 37,332</b>  | <b>\$ 38,615</b>  | <b>\$ 40,838</b>  |  |
| <i>20 Year Average</i>                   | \$        | 43,147           |                     |                   |                   |                   |                   |                   |                   |                   |                   |  |
| <b>Total Sewer Fund</b>                  | \$        | <b>125,632</b>   | <b>\$ 125,632</b>   | <b>\$ 101,354</b> | <b>\$ 101,354</b> | <b>\$ 101,354</b> | <b>\$ 67,031</b>  | <b>\$ 67,031</b>  | <b>\$ 67,031</b>  | <b>\$ 67,031</b>  | <b>\$ 68,813</b>  |  |
| <i>20 Year Average</i>                   | \$        | 80,307           |                     |                   |                   |                   |                   |                   |                   |                   |                   |  |
| <b>Parks</b>                             | \$        | <u>312,805</u>   | <u>\$ 139,750</u>   | <u>\$ 131,188</u> | <u>\$ 116,466</u> | <u>\$ 107,547</u> | <u>\$ 105,663</u> | <u>\$ 101,125</u> | <u>\$ 103,464</u> | <u>\$ 105,344</u> | <u>\$ 105,968</u> |  |
| Vehicles                                 |           | 252,335          | 122,384             | 113,823           | 99,101            | 90,181            | 88,297            | 86,831            | 89,170            | 91,051            | 91,674            |  |
| Equipment                                |           | 60,470           | 17,365              | 17,365            | 17,365            | 17,365            | 17,365            | 14,294            | 14,294            | 14,294            | 14,294            |  |
| <i>20 Year Average</i>                   | \$        | 116,998          |                     |                   |                   |                   |                   |                   |                   |                   |                   |  |
| <b>Recreation</b>                        | \$        | <u>35,358</u>    | <u>\$ 7,858</u>     | <u>\$ 7,858</u>   | <u>\$ 7,858</u>   | <u>\$ 7,858</u>   | <u>\$ 7,858</u>   | <u>\$ 7,858</u>   | <u>\$ 7,219</u>   | <u>\$ 7,219</u>   | <u>\$ 7,219</u>   |  |
| <i>20 Year Average</i>                   | \$        | 8,030            |                     |                   |                   |                   |                   |                   |                   |                   |                   |  |
| <b>Total Parks &amp; Recreation Fund</b> | \$        | <b>348,163</b>   | <b>\$ 147,607</b>   | <b>\$ 139,046</b> | <b>\$ 124,324</b> | <b>\$ 115,404</b> | <b>\$ 113,520</b> | <b>\$ 108,982</b> | <b>\$ 110,683</b> | <b>\$ 112,564</b> | <b>\$ 113,187</b> |  |
| <i>20 Year Average</i>                   | \$        | 125,028          |                     |                   |                   |                   |                   |                   |                   |                   |                   |  |

## Vehicle Replacement Chargeback Schedule - Police Capital (Police Department)

| Vehicle #                          | Year | Model            | Type  | VIN #             | License Plate | # in Title Book | Mileage | Department     | User Group     | Fiscal Year Replacement | Estimated Useful Life | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|------------------------------------|------|------------------|-------|-------------------|---------------|-----------------|---------|----------------|----------------|-------------------------|-----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b><u>Police Chief</u></b>         |      |                  |       |                   |               |                 |         |                |                |                         |                       |                            |                          |                                  |                   |
| 8                                  | 2016 | Chevrolet Impala | Sedan | 2G1WA5E30G1161317 | 8637920       | 89              | 21,605  | Police Capital | Chief          | -                       | -                     | \$ 30,000                  | \$ 3,000                 | \$ 27,000                        | \$ -              |
| 8.1                                | 2023 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Chief          | 2023                    | 2                     | \$ 31,212                  | \$ 3,121                 | \$ 28,212                        | \$ 14,106         |
| 8.2                                | 2031 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Chief          | 2031                    | 8                     | \$ 36,570                  | \$ 3,657                 | \$ 33,449                        | \$ 4,181          |
| 8.3                                | 2039 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Chief          | 2039                    | 8                     | \$ 42,847                  | \$ 4,285                 | \$ 39,190                        | \$ 4,899          |
| 8.4                                | 2047 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Chief          | 2047                    | 8                     | \$ 50,203                  | \$ 5,020                 | \$ 45,918                        | \$ 5,740          |
| 8.5                                | 2055 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Chief          | 2055                    | 8                     | \$ 58,820                  | \$ 5,882                 | \$ 53,800                        | \$ 6,725          |
| <b><u>Deputy Police Chiefs</u></b> |      |                  |       |                   |               |                 |         |                |                |                         |                       |                            |                          |                                  |                   |
| 23                                 | 2018 | Chevrolet Malibu | Sedan | 1G1ZBST1JF132097  | M218935       | 109             | 11,337  | Police Capital | Deputy Chief   | -                       | -                     | \$ 30,000                  | \$ 3,000                 | \$ 27,000                        | \$ -              |
| 23.1                               | 2026 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Deputy Chief   | 2026                    | 5                     | \$ 37,466                  | \$ 3,840                 | \$ 34,466                        | \$ 6,893          |
| 23.2                               | 2034 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Deputy Chief   | 2034                    | 8                     | \$ 47,960                  | \$ 4,916                 | \$ 44,119                        | \$ 5,515          |
| 23.3                               | 2042 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Deputy Chief   | 2042                    | 8                     | \$ 61,392                  | \$ 6,293                 | \$ 56,476                        | \$ 7,060          |
| 23.4                               | 2050 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Deputy Chief   | 2050                    | 8                     | \$ 78,587                  | \$ 8,055                 | \$ 72,295                        | \$ 9,037          |
| 23.5                               | 2058 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Deputy Chief   | 2058                    | 8                     | \$ 100,598                 | \$ 10,311                | \$ 92,543                        | \$ 11,568         |
| 3                                  | 2016 | Chevrolet Impala | Sedan | 2G1WA5E33G1160517 | M208233       | 88              | 44,147  | Police Capital | Deputy Chief   | -                       | -                     | \$ 30,000                  | \$ 3,000                 | \$ 27,000                        | \$ -              |
| 3.1                                | 2023 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Deputy Chief   | 2023                    | 2                     | \$ 31,212                  | \$ 3,121                 | \$ 28,212                        | \$ 14,106         |
| 3.2                                | 2031 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Deputy Chief   | 2031                    | 8                     | \$ 36,570                  | \$ 3,657                 | \$ 33,449                        | \$ 4,181          |
| 3.3                                | 2039 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Deputy Chief   | 2039                    | 8                     | \$ 42,847                  | \$ 4,285                 | \$ 39,190                        | \$ 4,899          |
| 3.4                                | 2047 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Deputy Chief   | 2047                    | 8                     | \$ 50,203                  | \$ 5,020                 | \$ 45,918                        | \$ 5,740          |
| 3.5                                | 2055 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Deputy Chief   | 2055                    | 8                     | \$ 58,820                  | \$ 5,882                 | \$ 53,800                        | \$ 6,725          |
| <b><u>Investigations</u></b>       |      |                  |       |                   |               |                 |         |                |                |                         |                       |                            |                          |                                  |                   |
| 17                                 | 2016 | Chevrolet Impala | Sedan | 2G1WD5E33G1158872 | MP13889       | 92              | 27,210  | Police Capital | Investigations | -                       | -                     | \$ 30,000                  | \$ 3,000                 | \$ 27,000                        | \$ -              |
| 17.1                               | 2023 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Investigations | 2023                    | 2                     | \$ 31,212                  | \$ 3,121                 | \$ 28,212                        | \$ 14,106         |
| 17.2                               | 2030 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Investigations | 2030                    | 7                     | \$ 35,853                  | \$ 3,585                 | \$ 32,732                        | \$ 4,676          |
| 17.3                               | 2037 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Investigations | 2037                    | 7                     | \$ 41,184                  | \$ 4,118                 | \$ 37,598                        | \$ 5,371          |
| 17.4                               | 2044 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Investigations | 2044                    | 7                     | \$ 47,307                  | \$ 4,731                 | \$ 43,189                        | \$ 6,170          |
| 17.5                               | 2051 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Investigations | 2051                    | 7                     | \$ 54,341                  | \$ 5,434                 | \$ 49,610                        | \$ 7,087          |
| 15                                 | 2014 | Chevy Caprice    | Sedan | 6G3NS5U23EL973259 | MP11082       | 83              | 111,321 | Police Capital | Investigations | -                       | -                     | \$ 30,000                  | \$ 3,000                 | \$ 27,000                        | \$ -              |
| 15.1                               | 2021 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Investigations | 2021                    | 1                     | \$ 30,000                  | \$ 3,000                 | \$ 27,000                        | \$ 27,000         |
| 15.2                               | 2028 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Investigations | 2028                    | 7                     | \$ 34,461                  | \$ 3,446                 | \$ 31,461                        | \$ 4,494          |
| 15.3                               | 2035 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Investigations | 2035                    | 7                     | \$ 39,584                  | \$ 3,958                 | \$ 36,138                        | \$ 5,163          |
| 15.4                               | 2042 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Investigations | 2042                    | 7                     | \$ 45,470                  | \$ 4,547                 | \$ 41,512                        | \$ 5,930          |
| 15.5                               | 2049 | Chevrolet Malibu | Sedan |                   |               |                 |         | Police Capital | Investigations | 2049                    | 7                     | \$ 52,231                  | \$ 5,223                 | \$ 47,684                        | \$ 6,812          |

## Vehicle Replacement Chargeback Schedule - Police Capital (Police Department)

| Vehicle #            | Year | Model            | Type  | VIN #             | License Plate | # in Title Book | Mileage | Department     | User Group | Fiscal Year Replacement | Estimated Useful Life | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|----------------------|------|------------------|-------|-------------------|---------------|-----------------|---------|----------------|------------|-------------------------|-----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b><u>Patrol</u></b> |      |                  |       |                   |               |                 |         |                |            |                         |                       |                            |                          |                                  |                   |
| 1                    | 2016 | Chevrolet Impala | Sedan | 2G1WD5E33G1156250 | MP15247       | 101             | 48,132  | Police Capital | Patrol     | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 1.1                  | 2023 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2023                    | 2                     | \$ 67,626                  | \$ 8,323                 | \$ 59,626                        | \$ 29,813         |
| 1.2                  | 2028 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2028                    | 5                     | \$ 74,665                  | \$ 9,189                 | \$ 66,341                        | \$ 13,268         |
| 1.3                  | 2033 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2033                    | 5                     | \$ 82,436                  | \$ 10,146                | \$ 73,246                        | \$ 14,649         |
| 1.4                  | 2038 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2038                    | 5                     | \$ 91,016                  | \$ 11,202                | \$ 80,870                        | \$ 16,174         |
| 1.5                  | 2043 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2043                    | 5                     | \$ 100,489                 | \$ 12,368                | \$ 89,287                        | \$ 17,857         |
| 5                    | 2016 | Chevrolet Impala | Sedan | 2G1WD5E36G1156162 | MP13887       | 94              | 68,424  | Police Capital | Patrol     | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 5.1                  | 2022 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2022                    | 1                     | \$ 66,300                  | \$ 8,160                 | \$ 58,300                        | \$ 58,300         |
| 5.2                  | 2027 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2027                    | 5                     | \$ 73,201                  | \$ 9,009                 | \$ 65,041                        | \$ 13,008         |
| 5.3                  | 2032 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2032                    | 5                     | \$ 80,819                  | \$ 9,947                 | \$ 71,810                        | \$ 14,362         |
| 5.4                  | 2037 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2037                    | 5                     | \$ 89,231                  | \$ 10,982                | \$ 79,284                        | \$ 15,857         |
| 5.5                  | 2042 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2042                    | 5                     | \$ 98,518                  | \$ 12,125                | \$ 87,536                        | \$ 17,507         |
| 9                    | 2016 | Chevrolet Impala | Sedan | 2G1WD5E34G1157357 | MP13890       | 93              | 71,706  | Police Capital | Patrol     | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 9.1                  | 2022 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2022                    | 1                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ 57,000         |
| 9.2                  | 2027 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2027                    | 5                     | \$ 71,765                  | \$ 8,833                 | \$ 63,765                        | \$ 12,753         |
| 9.3                  | 2032 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2032                    | 5                     | \$ 79,235                  | \$ 9,752                 | \$ 70,402                        | \$ 14,080         |
| 9.4                  | 2037 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2037                    | 5                     | \$ 87,481                  | \$ 10,767                | \$ 77,729                        | \$ 15,546         |
| 9.5                  | 2042 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2042                    | 5                     | \$ 96,587                  | \$ 11,888                | \$ 85,820                        | \$ 17,164         |
| 10                   | 2016 | Chevrolet Impala | Sedan | 2G1WD5E30G1155301 | MP15245       | 100             | 53,769  | Police Capital | Patrol     | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 10.1                 | 2023 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2023                    | 2                     | \$ 67,626                  | \$ 8,323                 | \$ 59,626                        | \$ 29,813         |
| 10.2                 | 2028 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2028                    | 5                     | \$ 74,665                  | \$ 9,189                 | \$ 66,341                        | \$ 13,268         |
| 10.3                 | 2033 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2033                    | 5                     | \$ 82,436                  | \$ 10,146                | \$ 73,246                        | \$ 14,649         |
| 10.4                 | 2038 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2038                    | 5                     | \$ 91,016                  | \$ 11,202                | \$ 80,870                        | \$ 16,174         |
| 10.5                 | 2043 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2043                    | 5                     | \$ 100,489                 | \$ 12,368                | \$ 89,287                        | \$ 17,857         |
| 11                   | 2016 | Chevrolet Impala | Sedan | 2G1WD5E30G1155315 | MP16617       | 105             | 23,677  | Police Capital | Patrol     | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 11.1                 | 2024 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2024                    | 3                     | \$ 68,979                  | \$ 8,490                 | \$ 60,979                        | \$ 20,326         |
| 11.2                 | 2029 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2029                    | 5                     | \$ 76,158                  | \$ 9,373                 | \$ 67,668                        | \$ 13,534         |
| 11.3                 | 2034 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2034                    | 5                     | \$ 84,084                  | \$ 10,349                | \$ 74,711                        | \$ 14,942         |
| 11.4                 | 2039 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2039                    | 5                     | \$ 92,836                  | \$ 11,426                | \$ 82,487                        | \$ 16,497         |
| 11.5                 | 2044 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2044                    | 5                     | \$ 102,498                 | \$ 12,615                | \$ 91,072                        | \$ 18,214         |
| 19                   | 2016 | Chevrolet Impala | Sedan | 2G1WD5E33G1158158 | MP13888       | 95              | 76,213  | Police Capital | Patrol     | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 19.1                 | 2022 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2022                    | 1                     | \$ 66,300                  | \$ 8,160                 | \$ 58,300                        | \$ 58,300         |
| 19.2                 | 2027 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2027                    | 5                     | \$ 73,201                  | \$ 9,009                 | \$ 65,041                        | \$ 13,008         |
| 19.3                 | 2032 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2032                    | 5                     | \$ 80,819                  | \$ 9,947                 | \$ 71,810                        | \$ 14,362         |
| 19.4                 | 2037 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2037                    | 5                     | \$ 89,231                  | \$ 10,982                | \$ 79,284                        | \$ 15,857         |
| 19.5                 | 2042 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2042                    | 5                     | \$ 98,518                  | \$ 12,125                | \$ 87,536                        | \$ 17,507         |

**Vehicle Replacement Chargeback Schedule - Police Capital (Police Department)**

| Vehicle # | Year | Model            | Type  | VIN #             | License Plate | # in Title Book | Mileage | Department     | User Group | Fiscal Year Replacement | Estimated Useful Life | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|------|------------------|-------|-------------------|---------------|-----------------|---------|----------------|------------|-------------------------|-----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 20        | 2016 | Chevrolet Impala | Sedan | 2G1WD5E33G1154823 | MP16618       | 104             | 35,267  | Police Capital | Patrol     | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 20.1      | 2024 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2024                    | 3                     | \$ 68,979                  | \$ 8,490                 | \$ 60,979                        | \$ 20,326         |
| 20.2      | 2029 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2029                    | 5                     | \$ 76,158                  | \$ 9,373                 | \$ 67,668                        | \$ 13,534         |
| 20.3      | 2034 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2034                    | 5                     | \$ 84,084                  | \$ 10,349                | \$ 74,711                        | \$ 14,942         |
| 20.4      | 2039 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2039                    | 5                     | \$ 92,836                  | \$ 11,426                | \$ 82,487                        | \$ 16,497         |
| 20.5      | 2044 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2044                    | 5                     | \$ 102,498                 | \$ 12,615                | \$ 91,072                        | \$ 18,214         |
| 21        | 2016 | Chevrolet Impala | Sedan | 2G1WD5E33G1150206 | MP16619       | 103             | 32,531  | Police Capital | Patrol     | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 21.1      | 2024 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2024                    | 3                     | \$ 68,979                  | \$ 8,490                 | \$ 60,979                        | \$ 20,326         |
| 21.2      | 2029 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2029                    | 5                     | \$ 76,158                  | \$ 9,373                 | \$ 67,668                        | \$ 13,534         |
| 21.3      | 2034 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2034                    | 5                     | \$ 84,084                  | \$ 10,349                | \$ 74,711                        | \$ 14,942         |
| 21.4      | 2039 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2039                    | 5                     | \$ 92,836                  | \$ 11,426                | \$ 82,487                        | \$ 16,497         |
| 21.5      | 2044 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2044                    | 5                     | \$ 102,498                 | \$ 12,615                | \$ 91,072                        | \$ 18,214         |
| 13        | 2016 | Chevrolet Impala | Sedan | 2G1WD5E31G1149006 | MP15246       | 99              | 55,962  | Police Capital | Patrol     | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 13.1      | 2023 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2023                    | 2                     | \$ 67,626                  | \$ 8,323                 | \$ 59,626                        | \$ 29,813         |
| 13.2      | 2028 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2028                    | 5                     | \$ 74,665                  | \$ 9,189                 | \$ 66,341                        | \$ 13,268         |
| 13.3      | 2033 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2033                    | 5                     | \$ 82,436                  | \$ 10,146                | \$ 73,246                        | \$ 14,649         |
| 13.4      | 2038 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2038                    | 5                     | \$ 91,016                  | \$ 11,202                | \$ 80,870                        | \$ 16,174         |
| 13.5      | 2043 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2043                    | 5                     | \$ 100,489                 | \$ 12,368                | \$ 89,287                        | \$ 17,857         |
| 16        | 2015 | Chevy Tahoe      | SUV   | 1GNSK2EC3FR725184 | MP12713       | 80              | 85,439  | Police Capital | Sergeants  | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 16.1      | 2021 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Sergeants  | 2021                    | 1                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ 57,000         |
| 16.2      | 2026 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Sergeants  | 2026                    | 5                     | \$ 71,765                  | \$ 8,833                 | \$ 63,765                        | \$ 12,753         |
| 16.3      | 2031 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Sergeants  | 2031                    | 5                     | \$ 79,235                  | \$ 9,752                 | \$ 70,402                        | \$ 14,080         |
| 16.4      | 2036 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Sergeants  | 2036                    | 5                     | \$ 87,481                  | \$ 10,767                | \$ 77,729                        | \$ 15,546         |
| 16.5      | 2041 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Sergeants  | 2041                    | 5                     | \$ 96,587                  | \$ 11,888                | \$ 85,820                        | \$ 17,164         |
| 18        | 2015 | Chevy Tahoe      | SUV   | 1GNSK2ECOFR725210 | MP12714       | 81              | 75,998  | Police Capital | Sergeants  | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 18.1      | 2021 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Sergeants  | 2021                    | 1                     | \$ 66,300                  | \$ 8,160                 | \$ 58,300                        | \$ 58,300         |
| 18.2      | 2026 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Sergeants  | 2026                    | 5                     | \$ 73,201                  | \$ 9,009                 | \$ 65,041                        | \$ 13,008         |
| 18.3      | 2031 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Sergeants  | 2031                    | 5                     | \$ 80,819                  | \$ 9,947                 | \$ 71,810                        | \$ 14,362         |
| 18.4      | 2036 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Sergeants  | 2036                    | 5                     | \$ 89,231                  | \$ 10,982                | \$ 79,284                        | \$ 15,857         |
| 18.5      | 2041 | Chevrolet Yukon  | SUV   |                   |               |                 |         | Police Capital | Sergeants  | 2041                    | 5                     | \$ 98,518                  | \$ 12,125                | \$ 87,536                        | \$ 17,507         |
| 2         | 2020 | Ford Explorer    | SUV   | 1FM5K8AB2LGA97899 | -             | -               | 21,226  | Police Capital | Patrol     | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 2.1       | 2025 | Ford Explorer    | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2025                    | 5                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ 11,400         |
| 2.2       | 2030 | Ford Explorer    | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2030                    | 5                     | \$ 71,765                  | \$ 8,833                 | \$ 63,765                        | \$ 12,753         |
| 2.3       | 2035 | Ford Explorer    | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2035                    | 5                     | \$ 79,235                  | \$ 9,752                 | \$ 70,402                        | \$ 14,080         |
| 2.4       | 2040 | Ford Explorer    | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2040                    | 5                     | \$ 87,481                  | \$ 10,767                | \$ 77,729                        | \$ 15,546         |
| 2.5       | 2045 | Ford Explorer    | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2045                    | 5                     | \$ 96,587                  | \$ 11,888                | \$ 85,820                        | \$ 17,164         |
| 101       | New  | SUV              | SUV   | -                 | -             | -               | -       | Police Capital | Patrol     | -                       | -                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ -              |
| 101.1     | 2021 | SUV              | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2021                    | 1                     | \$ 65,000                  | \$ 8,000                 | \$ 57,000                        | \$ 57,000         |
| 101.2     | 2026 | SUV              | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2026                    | 5                     | \$ 71,765                  | \$ 8,833                 | \$ 63,765                        | \$ 12,753         |
| 101.3     | 2031 | SUV              | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2031                    | 5                     | \$ 79,235                  | \$ 9,752                 | \$ 70,402                        | \$ 14,080         |
| 101.4     | 2036 | SUV              | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2036                    | 5                     | \$ 87,481                  | \$ 10,767                | \$ 77,729                        | \$ 15,546         |
| 101.5     | 2041 | SUV              | SUV   |                   |               |                 |         | Police Capital | Patrol     | 2041                    | 5                     | \$ 96,587                  | \$ 11,888                | \$ 85,820                        | \$ 17,164         |

**Vehicle Replacement Chargeback Schedule - Community Development (Building Department)**

| Vehicle # | Year        | Model                | Type    | VIN #             | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|-------------|----------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b>1</b>  | <b>2007</b> | <b>Ford Explorer</b> | Pick-up | 1FMEU73E47UB50282 | M166523       | 2               | 77,538  | Comm Dvlp  | Building   | -                       | -                    | \$ 25,000                  | \$ 500                   | \$ 24,500                        | \$ -              |
| 1.1       | 2021        | Ford 150 4x4         | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2021                    | 1                    | \$ 25,000                  | \$ 500                   | \$ 24,500                        | \$ 24,500         |
| 1.2       | 2028        | Ford 150 4x4         | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2028                    | 7                    | \$ 28,717                  | \$ 574                   | \$ 28,217                        | \$ 4,031          |
| 1.3       | 2035        | Ford 150 4x4         | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2035                    | 7                    | \$ 32,987                  | \$ 660                   | \$ 32,413                        | \$ 4,630          |
| 1.4       | 2042        | Ford 150 4x4         | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2042                    | 7                    | \$ 37,892                  | \$ 758                   | \$ 37,232                        | \$ 5,319          |
| 1.5       | 2049        | Ford 150 4x4         | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2049                    | 7                    | \$ 43,526                  | \$ 871                   | \$ 42,768                        | \$ 6,110          |
| <b>2</b>  | <b>2018</b> | <b>Ford F150 4x4</b> | Pick-up | 1FTNF1EG5JKF37470 | M217881       | 106             | 21,148  | Comm Dvlp  | Building   | -                       | -                    | \$ 25,000                  | \$ 1,000                 | \$ 24,000                        | \$ -              |
| 2.1       | 2026        | Ford F150 4x4        | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2026                    | 5                    | \$ 27,602                  | \$ 1,104                 | \$ 26,602                        | \$ 5,320          |
| 2.2       | 2033        | Ford F150 4x4        | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2033                    | 7                    | \$ 31,706                  | \$ 1,268                 | \$ 30,602                        | \$ 4,372          |
| 2.3       | 2040        | Ford F150 4x4        | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2040                    | 7                    | \$ 36,420                  | \$ 1,457                 | \$ 35,152                        | \$ 5,022          |
| 2.4       | 2047        | Ford F150 4x4        | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2047                    | 7                    | \$ 41,835                  | \$ 1,673                 | \$ 40,379                        | \$ 5,768          |
| 2.5       | 2054        | Ford F150 4x4        | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2054                    | 7                    | \$ 48,056                  | \$ 1,922                 | \$ 46,382                        | \$ 6,626          |
| <b>3</b>  | <b>2018</b> | <b>Ford F150 4x2</b> | Pick-up | 1FTMF1CB0JKF30476 | M217880       | 107             | 21,344  | Comm Dvlp  | Building   | -                       | -                    | \$ 25,000                  | \$ 1,000                 | \$ 24,000                        | \$ -              |
| 3.1       | 2026        | Ford F150 4x2        | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2026                    | 5                    | \$ 27,602                  | \$ 1,104                 | \$ 26,602                        | \$ 5,320          |
| 3.2       | 2033        | Ford F150 4x2        | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2033                    | 7                    | \$ 31,706                  | \$ 1,268                 | \$ 30,602                        | \$ 4,372          |
| 3.3       | 2040        | Ford F150 4x2        | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2040                    | 7                    | \$ 36,420                  | \$ 1,457                 | \$ 35,152                        | \$ 5,022          |
| 3.4       | 2047        | Ford F150 4x2        | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2047                    | 7                    | \$ 41,835                  | \$ 1,673                 | \$ 40,379                        | \$ 5,768          |
| 3.5       | 2054        | Ford F150 4x2        | Pick-up |                   |               |                 |         | Comm Dvlp  | Building   | 2054                    | 7                    | \$ 48,056                  | \$ 1,922                 | \$ 46,382                        | \$ 6,626          |

## Vehicle & Equipment Replacement Chargeback Schedule - Public Works Capital (Street Department)

| Vehicle #  | Year           | Model   | Type    | VIN #             | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|------------|----------------|---|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b>23</b>  | <b>2006</b>    | <b>International 7400 5 Yard</b>                | 5 Yard  | IHTWDAAN46J218804 | M156008       | 54              | 30,971  | PW Capital | Streets    | -                       | 0                    | \$ 202,000                 | \$ 25,000                | \$ 177,000                       | \$ -              |
| 23.1       | 2026           | International 7400 5 Yard                       | 5 Yard  |                   |               |                 |         | PW Capital | Streets    | 2026                    | 5                    | \$ 223,024                 | \$ 27,602                | \$ 198,024                       | \$ 39,605         |
| 23.2       | 2036           | International 7400 5 Yard                       | 5 Yard  |                   |               |                 |         | PW Capital | Streets    | 2036                    | 10                   | \$ 271,865                 | \$ 33,647                | \$ 244,263                       | \$ 24,426         |
| 23.3       | 2046           | International 7400 5 Yard                       | 5 Yard  |                   |               |                 |         | PW Capital | Streets    | 2046                    | 10                   | \$ 331,402                 | \$ 41,015                | \$ 297,756                       | \$ 29,776         |
| 23.4       | 2056           | International 7400 5 Yard                       | 5 Yard  |                   |               |                 |         | PW Capital | Streets    | 2056                    | 10                   | \$ 403,978                 | \$ 49,997                | \$ 362,963                       | \$ 36,296         |
| 23.5       | 2066           | International 7400 5 Yard                       | 5 Yard  |                   |               |                 |         | PW Capital | Streets    | 2066                    | 10                   | \$ 492,447                 | \$ 60,946                | \$ 442,449                       | \$ 44,245         |
| <b>10</b>  | <b>2004</b>    | <b>International 7400 5 Yard</b>                | 5 Yard  | IHTWDAAR74J083169 | M143323       | 64              | 30,232  | PW Capital | Streets    | -                       | 0                    | \$ 202,000                 | \$ 25,000                | \$ 177,000                       | \$ -              |
| 10.1       | 2021           | International 7400 5 Yard                       | 5 Yard  |                   |               |                 |         | PW Capital | Streets    | 2021                    | 1                    | \$ 202,000                 | \$ 25,000                | \$ 177,000                       | \$ 177,000        |
| 10.2       | 2031           | International 7400 5 Yard                       | 5 Yard  |                   |               |                 |         | PW Capital | Streets    | 2031                    | 10                   | \$ 246,237                 | \$ 30,475                | \$ 221,237                       | \$ 22,124         |
| 10.3       | 2041           | International 7400 5 Yard                       | 5 Yard  |                   |               |                 |         | PW Capital | Streets    | 2041                    | 10                   | \$ 300,161                 | \$ 37,149                | \$ 269,687                       | \$ 26,969         |
| 10.4       | 2051           | International 7400 5 Yard                       | 5 Yard  |                   |               |                 |         | PW Capital | Streets    | 2051                    | 10                   | \$ 365,895                 | \$ 45,284                | \$ 328,746                       | \$ 32,875         |
| 10.5       | 2061           | International 7400 5 Yard                       | 5 Yard  |                   |               |                 |         | PW Capital | Streets    | 2061                    | 10                   | \$ 446,024                 | \$ 55,201                | \$ 400,740                       | \$ 40,074         |
| <b>18</b>  | <b>2019</b>    | <b>Peterbilt 348 - with plow &amp; spreader</b> | Dump    | 2NP3HJ8X5LM709097 | -             | -               | -       | PW Capital | Streets    | -                       | 0                    | \$ 202,000                 | \$ -                     | \$ 202,000                       | \$ -              |
| 18.1       | 2031           | Peterbilt 348 - with plow & spreader            | Dump    |                   |               |                 |         | PW Capital | Streets    | 2031                    | 10                   | \$ 246,237                 | \$ 30,475                | \$ 246,237                       | \$ 24,624         |
| 18.2       | 2041           | Peterbilt 348 - with plow & spreader            | Dump    |                   |               |                 |         | PW Capital | Streets    | 2041                    | 10                   | \$ 300,161                 | \$ 37,149                | \$ 269,687                       | \$ 26,969         |
| 18.3       | 2051           | Peterbilt 348 - with plow & spreader            | Dump    |                   |               |                 |         | PW Capital | Streets    | 2051                    | 10                   | \$ 365,895                 | \$ 45,284                | \$ 328,746                       | \$ 32,875         |
| 18.4       | 2061           | Peterbilt 348 - with plow & spreader            | Dump    |                   |               |                 |         | PW Capital | Streets    | 2061                    | 10                   | \$ 446,024                 | \$ 55,201                | \$ 400,740                       | \$ 40,074         |
| 18.5       | 2071           | Peterbilt 348 - with plow & spreader            | Dump    |                   |               |                 |         | PW Capital | Streets    | 2071                    | 10                   | \$ 543,701                 | \$ 67,290                | \$ 488,500                       | \$ 48,850         |
| <b>31</b>  | <b>2007</b>    | <b>Ford Explorer</b>                            | Pick-up | 1FMEU73E27UB50281 | M163944       | 3               | 79,863  | PW Capital | Streets    | -                       | 0                    | \$ 35,000                  | \$ 2,000                 | \$ 33,000                        | \$ -              |
| 31.1       | 2022           | Ford F 250 with plow                            | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2022                    | 1                    | \$ 35,000                  | \$ 2,000                 | \$ 33,000                        | \$ 33,000         |
| 31.2       | 2029           | Ford F 250 with plow                            | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2029                    | 7                    | \$ 40,204                  | \$ 2,297                 | \$ 38,204                        | \$ 5,458          |
| 31.3       | 2036           | Ford F 250 with plow                            | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2036                    | 7                    | \$ 46,182                  | \$ 2,639                 | \$ 43,884                        | \$ 6,269          |
| 31.4       | 2043           | Ford F 250 with plow                            | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2043                    | 7                    | \$ 53,048                  | \$ 3,031                 | \$ 50,409                        | \$ 7,201          |
| 31.5       | 2050           | Ford F 250 with plow                            | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2050                    | 7                    | \$ 60,936                  | \$ 3,482                 | \$ 57,905                        | \$ 8,272          |
| <b>21</b>  | <b>2005</b>    | <b>Freightliner HC80</b>                        | Dump    | 1FVAB6BV75DN04463 | M151796       | 50              | 24,324  | PW Capital | Streets    | -                       | 0                    | \$ 250,000                 | \$ -                     | \$ 250,000                       | \$ -              |
| 21.1       | 2025           | Freightliner HC80                               | Dump    |                   |               |                 |         | PW Capital | Streets    | 2025                    | 3                    | \$ 265,302                 | \$ 31,836                | \$ 265,302                       | \$ 88,434         |
| 21.2       | 2035           | Freightliner HC80                               | Dump    |                   |               |                 |         | PW Capital | Streets    | 2035                    | 10                   | \$ 323,402                 | \$ 38,808                | \$ 291,565                       | \$ 29,157         |
| 21.3       | 2045           | Freightliner HC80                               | Dump    |                   |               |                 |         | PW Capital | Streets    | 2045                    | 10                   | \$ 394,225                 | \$ 47,307                | \$ 355,417                       | \$ 35,542         |
| 21.4       | 2055           | Freightliner HC80                               | Dump    |                   |               |                 |         | PW Capital | Streets    | 2055                    | 10                   | \$ 480,558                 | \$ 57,667                | \$ 433,251                       | \$ 43,325         |
| 21.5       | 2065           | Freightliner HC80                               | Dump    |                   |               |                 |         | PW Capital | Streets    | 2065                    | 10                   | \$ 585,797                 | \$ 70,296                | \$ 528,130                       | \$ 52,813         |
| <b>19</b>  | <b>2004</b>    | <b>Ford F350</b>                                | Pick-up | 1FDWF37SX4ED64867 | M150335       | 63              | 90,000  | PW Capital | Streets    | -                       | 0                    | \$ 35,000                  | \$ 6,500                 | \$ 28,500                        | \$ -              |
| 19.1       | 2022           | Ford F350                                       | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2022                    | 1                    | \$ 35,000                  | \$ 6,500                 | \$ 28,500                        | \$ 28,500         |
| 19.2       | 2029           | Ford F350                                       | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2029                    | 7                    | \$ 40,204                  | \$ 7,466                 | \$ 33,704                        | \$ 4,815          |
| 19.3       | 2036           | Ford F350                                       | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2036                    | 7                    | \$ 46,182                  | \$ 8,577                 | \$ 38,715                        | \$ 5,531          |
| 19.4       | 2043           | Ford F350                                       | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2043                    | 7                    | \$ 53,048                  | \$ 9,852                 | \$ 44,472                        | \$ 6,353          |
| 19.5       | 2050           | Ford F350                                       | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2050                    | 7                    | \$ 60,936                  | \$ 11,317                | \$ 51,084                        | \$ 7,298          |
| <b>TBD</b> | <b>pending</b> | <b>New Peterbilt - New Dump Truck</b>           | Dump    | TBD               | TBD           | TBD             | -       | PW Capital | Streets    | -                       | 0                    | \$ 205,000                 | \$ -                     | \$ 205,000                       | \$ -              |
| TBD        | 2022           | New Peterbilt - New Dump Truck                  | Dump    |                   |               |                 |         | PW Capital | Streets    | 2022                    | 1                    | \$ 205,000                 | \$ -                     | \$ 205,000                       | \$ 205,000        |
| TBD        | 2032           | New Peterbilt - New Dump Truck                  | Dump    |                   |               |                 |         | PW Capital | Streets    | 2032                    | 10                   | \$ 249,894                 | \$ 30,475                | \$ 249,894                       | \$ 24,989         |
| TBD        | 2042           | New Peterbilt - New Dump Truck                  | Dump    |                   |               |                 |         | PW Capital | Streets    | 2042                    | 10                   | \$ 304,619                 | \$ 37,149                | \$ 274,144                       | \$ 27,414         |
| TBD        | 2052           | New Peterbilt - New Dump Truck                  | Dump    |                   |               |                 |         | PW Capital | Streets    | 2052                    | 10                   | \$ 371,329                 | \$ 45,284                | \$ 334,180                       | \$ 33,418         |
| TBD        | 2062           | New Peterbilt - New Dump Truck                  | Dump    |                   |               |                 |         | PW Capital | Streets    | 2062                    | 10                   | \$ 452,648                 | \$ 55,201                | \$ 407,364                       | \$ 40,736         |

## Vehicle & Equipment Replacement Chargeback Schedule - Public Works Capital (Street Department)

| Vehicle #   | Year           | Model                                 | Type    | VIN #             | License Plate | # in Title Book | Mileage | Department        | User Group     | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-------------|----------------|---------------------------------------|---------|-------------------|---------------|-----------------|---------|-------------------|----------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b>TBD</b>  | <b>pending</b> | <b>Peterbilt - New Dump Truck</b>     | Dump    | TBD               | TBD           | TBD             | -       | PW Capital        | Streets        | -                       | 0                    | \$ 205,000                 | \$ -                     | \$ 205,000                       | \$ -              |
| TBD         | 2022           | Peterbilt - New Dump Truck            | Dump    |                   |               |                 |         | PW Capital        | Streets        | 2022                    | 1                    | \$ 205,000                 | \$ -                     | \$ 205,000                       | \$ 205,000        |
| TBD         | 2032           | Peterbilt - New Dump Truck            | Dump    |                   |               |                 |         | PW Capital        | Streets        | 2032                    | 10                   | \$ 249,894                 | \$ 30,475                | \$ 249,894                       | \$ 24,989         |
| TBD         | 2042           | Peterbilt - New Dump Truck            | Dump    |                   |               |                 |         | PW Capital        | Streets        | 2042                    | 10                   | \$ 304,619                 | \$ 37,149                | \$ 274,144                       | \$ 27,414         |
| TBD         | 2052           | Peterbilt - New Dump Truck            | Dump    |                   |               |                 |         | PW Capital        | Streets        | 2052                    | 10                   | \$ 371,329                 | \$ 45,284                | \$ 334,180                       | \$ 33,418         |
| <b>TBD</b>  | <b>2062</b>    | <b>Peterbilt - New Dump Truck</b>     | Dump    |                   |               |                 |         | <b>PW Capital</b> | <b>Streets</b> | <b>2062</b>             | <b>10</b>            | <b>\$ 452,648</b>          | <b>\$ 55,201</b>         | <b>\$ 407,364</b>                | <b>\$ 40,736</b>  |
| <b>25</b>   | <b>2007</b>    | <b>Ford 250</b>                       | Pick-up | IFTNF21587EA47543 | M160751       | 46              | 49,275  | PW Capital        | Streets        | -                       | 0                    | \$ 35,000                  | \$ 3,500                 | \$ 31,500                        | \$ -              |
| 25.1        | 2023           | Ford 250                              | Pick-up |                   |               |                 |         | PW Capital        | Streets        | 2023                    | 2                    | \$ 36,414                  | \$ 3,641                 | \$ 32,914                        | \$ 16,457         |
| 25.2        | 2030           | Ford 250                              | Pick-up |                   |               |                 |         | PW Capital        | Streets        | 2030                    | 7                    | \$ 41,828                  | \$ 4,183                 | \$ 38,187                        | \$ 5,455          |
| 25.3        | 2037           | Ford 250                              | Pick-up |                   |               |                 |         | PW Capital        | Streets        | 2037                    | 7                    | \$ 48,047                  | \$ 4,805                 | \$ 43,865                        | \$ 6,266          |
| 25.4        | 2044           | Ford 250                              | Pick-up |                   |               |                 |         | PW Capital        | Streets        | 2044                    | 7                    | \$ 55,191                  | \$ 5,519                 | \$ 50,387                        | \$ 7,198          |
| <b>25.5</b> | <b>2051</b>    | <b>Ford 250</b>                       | Pick-up |                   |               |                 |         | <b>PW Capital</b> | <b>Streets</b> | <b>2051</b>             | <b>7</b>             | <b>\$ 63,398</b>           | <b>\$ 6,340</b>          | <b>\$ 57,879</b>                 | <b>\$ 8,268</b>   |
| <b>13</b>   | <b>2008</b>    | <b>International 7400 5 Yard</b>      | 5 Yard  | IHTWDAAN48J648495 | M170535       | 53              | 8,000   | PW Capital        | Streets        | -                       | 0                    | \$ 425,000                 | \$ 35,000                | \$ 390,000                       | \$ -              |
| 13.1        | 2023           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2023                    | 2                    | \$ 442,170                 | \$ 36,414                | \$ 407,170                       | \$ 203,585        |
| 13.2        | 2033           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2033                    | 10                   | \$ 539,003                 | \$ 44,388                | \$ 502,589                       | \$ 50,259         |
| 13.3        | 2043           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2043                    | 10                   | \$ 657,041                 | \$ 54,109                | \$ 612,653                       | \$ 61,265         |
| 13.4        | 2053           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2053                    | 10                   | \$ 800,930                 | \$ 65,959                | \$ 746,820                       | \$ 74,682         |
| <b>13.5</b> | <b>2063</b>    | <b>International 7400 5 Yard</b>      | 5 Yard  |                   |               |                 |         | <b>PW Capital</b> | <b>Streets</b> | <b>2063</b>             | <b>10</b>            | <b>\$ 976,329</b>          | <b>\$ 80,404</b>         | <b>\$ 910,370</b>                | <b>\$ 91,037</b>  |
| <b>27</b>   | <b>2007</b>    | <b>International 7400 5 Yard</b>      | 5 Yard  | IHTWDAAR37J429772 | M161895       | 55              | 27,417  | PW Capital        | Streets        | -                       | 0                    | \$ 185,000                 | \$ 25,000                | \$ 160,000                       | \$ -              |
| 27.1        | 2023           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2023                    | 2                    | \$ 192,474                 | \$ 26,010                | \$ 167,474                       | \$ 83,737         |
| 27.2        | 2033           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2033                    | 10                   | \$ 234,625                 | \$ 31,706                | \$ 208,615                       | \$ 20,861         |
| 27.3        | 2043           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2043                    | 10                   | \$ 286,006                 | \$ 38,649                | \$ 254,300                       | \$ 25,430         |
| 27.4        | 2053           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2053                    | 10                   | \$ 348,640                 | \$ 47,114                | \$ 309,991                       | \$ 30,999         |
| <b>27.5</b> | <b>2063</b>    | <b>International 7400 5 Yard</b>      | 5 Yard  |                   |               |                 |         | <b>PW Capital</b> | <b>Streets</b> | <b>2063</b>             | <b>10</b>            | <b>\$ 424,990</b>          | <b>\$ 57,431</b>         | <b>\$ 377,877</b>                | <b>\$ 37,788</b>  |
| <b>28</b>   | <b>2007</b>    | <b>International 7400 5 Yard</b>      | 5 Yard  | IHTWDAAR17J429771 | M161894       | 56              | 29,144  | PW Capital        | Streets        | -                       | 0                    | \$ 185,000                 | \$ 25,000                | \$ 160,000                       | \$ -              |
| 28.1        | 2023           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2023                    | 2                    | \$ 192,474                 | \$ 26,010                | \$ 167,474                       | \$ 83,737         |
| 28.2        | 2033           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2033                    | 10                   | \$ 234,625                 | \$ 31,706                | \$ 208,615                       | \$ 20,861         |
| 28.3        | 2043           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2043                    | 10                   | \$ 286,006                 | \$ 38,649                | \$ 254,300                       | \$ 25,430         |
| 28.4        | 2053           | International 7400 5 Yard             | 5 Yard  |                   |               |                 |         | PW Capital        | Streets        | 2053                    | 10                   | \$ 348,640                 | \$ 47,114                | \$ 309,991                       | \$ 30,999         |
| <b>28.5</b> | <b>2063</b>    | <b>International 7400 5 Yard</b>      | 5 Yard  |                   |               |                 |         | <b>PW Capital</b> | <b>Streets</b> | <b>2063</b>             | <b>10</b>            | <b>\$ 424,990</b>          | <b>\$ 57,431</b>         | <b>\$ 377,877</b>                | <b>\$ 37,788</b>  |
| <b>9</b>    | <b>2008</b>    | <b>International 7400 six wheeler</b> | 6W      | IHTWHAAR78J648496 | M170083       | 57              | 58,717  | PW Capital        | Streets        | -                       | 0                    | \$ 200,000                 | \$ 35,000                | \$ 165,000                       | \$ -              |
| 9.1         | 2026           | International 7400 six wheeler        | 6W      |                   |               |                 |         | PW Capital        | Streets        | 2026                    | 5                    | \$ 220,816                 | \$ 38,643                | \$ 185,816                       | \$ 37,163         |
| 9.2         | 2036           | International 7400 six wheeler        | 6W      |                   |               |                 |         | PW Capital        | Streets        | 2036                    | 10                   | \$ 269,174                 | \$ 47,105                | \$ 230,531                       | \$ 23,053         |
| 9.3         | 2046           | International 7400 six wheeler        | 6W      |                   |               |                 |         | PW Capital        | Streets        | 2046                    | 10                   | \$ 328,121                 | \$ 57,421                | \$ 281,016                       | \$ 28,102         |
| 9.4         | 2056           | International 7400 six wheeler        | 6W      |                   |               |                 |         | PW Capital        | Streets        | 2056                    | 10                   | \$ 399,978                 | \$ 69,996                | \$ 342,557                       | \$ 34,256         |
| <b>9.5</b>  | <b>2066</b>    | <b>International 7400 six wheeler</b> | 6W      |                   |               |                 |         | <b>PW Capital</b> | <b>Streets</b> | <b>2066</b>             | <b>10</b>            | <b>\$ 487,571</b>          | <b>\$ 85,325</b>         | <b>\$ 417,575</b>                | <b>\$ 41,757</b>  |
| <b>22</b>   | <b>2006</b>    | <b>International 7400 six wheeler</b> | 6W      | IHTWHAAR36J218803 | M156007       | 66              | 63,226  | PW Capital        | Streets        | -                       | 0                    | \$ 200,000                 | \$ 50,000                | \$ 150,000                       | \$ -              |
| 22.1        | 2025           | International 7400 six wheeler        | 6W      |                   |               |                 |         | PW Capital        | Streets        | 2025                    | 4                    | \$ 216,486                 | \$ 54,122                | \$ 166,486                       | \$ 41,622         |
| 22.2        | 2035           | International 7400 six wheeler        | 6W      |                   |               |                 |         | PW Capital        | Streets        | 2035                    | 10                   | \$ 263,896                 | \$ 65,974                | \$ 209,774                       | \$ 20,977         |
| 22.3        | 2045           | International 7400 six wheeler        | 6W      |                   |               |                 |         | PW Capital        | Streets        | 2045                    | 10                   | \$ 321,687                 | \$ 80,422                | \$ 255,714                       | \$ 25,571         |
| 22.4        | 2055           | International 7400 six wheeler        | 6W      |                   |               |                 |         | PW Capital        | Streets        | 2055                    | 10                   | \$ 392,135                 | \$ 98,034                | \$ 311,713                       | \$ 31,171         |
| <b>22.5</b> | <b>2065</b>    | <b>International 7400 six wheeler</b> | 6W      |                   |               |                 |         | <b>PW Capital</b> | <b>Streets</b> | <b>2065</b>             | <b>10</b>            | <b>\$ 478,011</b>          | <b>\$ 119,503</b>        | <b>\$ 379,977</b>                | <b>\$ 37,998</b>  |

**Vehicle & Equipment Replacement Chargeback Schedule - Public Works Capital (Street Department)**

| Vehicle # | Year | Model                   | Type    | VIN #             | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|------|-------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 11        | 2016 | Peterbilt               | Dump    | 2NP3LJ0X9GM361854 | M211331       | 90              | 17,098  | PW Capital | Streets    | -                       | 0                    | \$ 450,000                 | \$ 50,000                | \$ 400,000                       | \$ -              |
| 11.1      | 2027 | Peterbilt               | Dump    |                   |               |                 |         | PW Capital | Streets    | 2027                    | 6                    | \$ 506,773                 | \$ 56,308                | \$ 456,773                       | \$ 76,129         |
| 11.2      | 2037 | Peterbilt               | Dump    |                   |               |                 |         | PW Capital | Streets    | 2037                    | 10                   | \$ 617,754                 | \$ 68,639                | \$ 561,445                       | \$ 56,145         |
| 11.3      | 2047 | Peterbilt               | Dump    |                   |               |                 |         | PW Capital | Streets    | 2047                    | 10                   | \$ 753,038                 | \$ 83,671                | \$ 684,399                       | \$ 68,440         |
| 11.4      | 2057 | Peterbilt               | Dump    |                   |               |                 |         | PW Capital | Streets    | 2057                    | 10                   | \$ 917,949                 | \$ 101,994               | \$ 834,278                       | \$ 83,428         |
| 11.5      | 2067 | Peterbilt               | Dump    |                   |               |                 |         | PW Capital | Streets    | 2067                    | 10                   | \$ 1,118,975               | \$ 124,331               | \$ 1,016,981                     | \$ 101,698        |
| 3         | 2016 | Ford F350               | Pick-up | 1FDRF3H68GED40778 | M210871       | 96              | 11,722  | PW Capital | Streets    | -                       | 0                    | \$ 45,000                  | \$ 5,500                 | \$ 39,500                        | \$ -              |
| 3.1       | 2027 | Ford F350               | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2027                    | 6                    | \$ 50,677                  | \$ 6,194                 | \$ 45,177                        | \$ 7,530          |
| 3.2       | 2034 | Ford F350               | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2034                    | 7                    | \$ 58,212                  | \$ 7,115                 | \$ 52,018                        | \$ 7,431          |
| 3.3       | 2041 | Ford F350               | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2041                    | 7                    | \$ 66,868                  | \$ 8,173                 | \$ 59,753                        | \$ 8,536          |
| 3.4       | 2048 | Ford F350               | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2048                    | 7                    | \$ 76,810                  | \$ 9,388                 | \$ 68,637                        | \$ 9,805          |
| 3.5       | 2055 | Ford F350               | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2055                    | 7                    | \$ 88,230                  | \$ 10,784                | \$ 78,843                        | \$ 11,263         |
| 6         | 2016 | Ford F350               | Pick-up | 1FDRF3H6XGED40779 | M210857       | 97              | 16,187  | PW Capital | Streets    | -                       | 0                    | \$ 45,000                  | \$ 5,500                 | \$ 39,500                        | \$ -              |
| 6.1       | 2027 | Ford F350               | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2027                    | 6                    | \$ 50,677                  | \$ 6,194                 | \$ 45,177                        | \$ 7,530          |
| 6.2       | 2034 | Ford F350               | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2034                    | 7                    | \$ 58,212                  | \$ 7,115                 | \$ 52,018                        | \$ 7,431          |
| 6.3       | 2041 | Ford F350               | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2041                    | 7                    | \$ 66,868                  | \$ 8,173                 | \$ 59,753                        | \$ 8,536          |
| 6.4       | 2048 | Ford F350               | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2048                    | 7                    | \$ 76,810                  | \$ 9,388                 | \$ 68,637                        | \$ 9,805          |
| 6.5       | 2055 | Ford F350               | Pick-up |                   |               |                 |         | PW Capital | Streets    | 2055                    | 7                    | \$ 88,230                  | \$ 10,784                | \$ 78,843                        | \$ 11,263         |
| 14        | 2008 | Ford F350 Dump          | Utility | 1FDWF37Y28ED57177 | M169033       | 48              | 65,282  | Sewer      | Sewer Ops  | -                       | -                    | \$ 50,000                  | \$ 8,000                 | \$ 42,000                        | \$ -              |
| 14.1      | 2021 | Utility Truck with plow | Utility |                   |               |                 |         | Sewer      | Sewer Ops  | 2021                    | 0                    | \$ 50,000                  | \$ 8,000                 | \$ 42,000                        | \$ 42,000         |
| 14.2      | 2028 | Utility Truck with plow | Utility |                   |               |                 |         | Sewer      | Sewer Ops  | 2028                    | 7                    | \$ 57,434                  | \$ 9,189                 | \$ 49,434                        | \$ 7,062          |
| 14.3      | 2035 | Utility Truck with plow | Utility |                   |               |                 |         | Sewer      | Sewer Ops  | 2035                    | 7                    | \$ 65,974                  | \$ 10,556                | \$ 56,784                        | \$ 8,112          |
| 14.4      | 2042 | Utility Truck with plow | Utility |                   |               |                 |         | Sewer      | Sewer Ops  | 2042                    | 7                    | \$ 75,783                  | \$ 12,125                | \$ 65,227                        | \$ 9,318          |
| 14.5      | 2049 | Utility Truck with plow | Utility |                   |               |                 |         | Sewer      | Sewer Ops  | 2049                    | 7                    | \$ 87,051                  | \$ 13,928                | \$ 74,926                        | \$ 10,704         |

**Trailers**

|     |      |                                     |         |                   |         |    |   |            |         |      |    |           |          |           |          |
|-----|------|-------------------------------------|---------|-------------------|---------|----|---|------------|---------|------|----|-----------|----------|-----------|----------|
| TBD | 2004 | Mac Lander Trailer                  | Trailer | 4UVPF202X41005505 | M095484 | 58 | - | PW Capital | Streets | -    | 0  | \$ 5,000  | \$ 500   | \$ 4,500  | \$ -     |
| TBD | 2022 | Mac Lander Trailer                  | Trailer |                   |         |    |   | PW Capital | Streets | 2022 | 1  | \$ 5,000  | \$ 500   | \$ 4,500  | \$ 4,500 |
| TBD | 2037 | Mac Lander Trailer                  | Trailer |                   |         |    |   | PW Capital | Streets | 2037 | 15 | \$ 6,729  | \$ 673   | \$ 6,229  | \$ 415   |
| TBD | 2052 | Mac Lander Trailer                  | Trailer |                   |         |    |   | PW Capital | Streets | 2052 | 15 | \$ 9,057  | \$ 906   | \$ 8,384  | \$ 559   |
| TBD | 2067 | Mac Lander Trailer                  | Trailer |                   |         |    |   | PW Capital | Streets | 2067 | 15 | \$ 12,189 | \$ 1,219 | \$ 11,284 | \$ 752   |
| TBD | 2082 | Mac Lander Trailer                  | Trailer |                   |         |    |   | PW Capital | Streets | 2082 | 15 | \$ 16,405 | \$ 1,641 | \$ 15,186 | \$ 1,012 |
| TBD | 1998 | Towmaster Trailer - Single axel 12' | Trailer | 4KNTT1412WL160456 | n/a     | 59 | - | PW Capital | Streets | -    | 0  | \$ 5,000  | \$ 500   | \$ 4,500  | \$ -     |
| TBD | 2022 | Towmaster Trailer - Single axel 12' | Trailer |                   |         |    |   | PW Capital | Streets | 2022 | 1  | \$ 5,000  | \$ 500   | \$ 4,500  | \$ 4,500 |
| TBD | 2037 | Towmaster Trailer - Single axel 12' | Trailer |                   |         |    |   | PW Capital | Streets | 2037 | 15 | \$ 6,729  | \$ 673   | \$ 6,229  | \$ 415   |
| TBD | 2052 | Towmaster Trailer - Single axel 12' | Trailer |                   |         |    |   | PW Capital | Streets | 2052 | 15 | \$ 9,057  | \$ 906   | \$ 8,384  | \$ 559   |
| TBD | 2067 | Towmaster Trailer - Single axel 12' | Trailer |                   |         |    |   | PW Capital | Streets | 2067 | 15 | \$ 12,189 | \$ 1,219 | \$ 11,284 | \$ 752   |
| TBD | 2082 | Towmaster Trailer - Single axel 12' | Trailer |                   |         |    |   | PW Capital | Streets | 2082 | 15 | \$ 16,405 | \$ 1,641 | \$ 15,186 | \$ 1,012 |
| TBD | 2003 | Haulmark Trailer                    | Trailer | 16HCB12153H112082 | n/a     | 20 | - | PW Capital | Streets | -    | 0  | \$ 5,000  | \$ 500   | \$ 4,500  | \$ -     |
| TBD | 2024 | Haulmark Trailer                    | Trailer |                   |         |    |   | PW Capital | Streets | 2024 | 3  | \$ 5,306  | \$ 531   | \$ 4,806  | \$ 1,602 |
| TBD | 2039 | Haulmark Trailer                    | Trailer |                   |         |    |   | PW Capital | Streets | 2039 | 15 | \$ 7,141  | \$ 714   | \$ 6,611  | \$ 441   |
| TBD | 2054 | Haulmark Trailer                    | Trailer |                   |         |    |   | PW Capital | Streets | 2054 | 15 | \$ 9,611  | \$ 961   | \$ 8,897  | \$ 593   |
| TBD | 2069 | Haulmark Trailer                    | Trailer |                   |         |    |   | PW Capital | Streets | 2069 | 15 | \$ 12,935 | \$ 1,294 | \$ 11,974 | \$ 798   |
| TBD | 2084 | Haulmark Trailer                    | Trailer |                   |         |    |   | PW Capital | Streets | 2084 | 15 | \$ 17,409 | \$ 1,741 | \$ 16,116 | \$ 1,074 |

**Vehicle & Equipment Replacement Chargeback Schedule - Public Works Capital (Street Department)**

| Vehicle # | Year | Model                          | Type    | VIN #             | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|------|--------------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| TBD       | 1998 | Cronkite Trailer - 2 axel 16x7 | Trailer | 473271926W1101575 | M091254       | 40              | -       | PW Capital | Streets    | -                       | 0                    | \$ 5,000                   | \$ 500                   | \$ 4,500                         | \$ -              |
| TBD       | 2022 | Cronkite Trailer - 2 axel 16x7 | Trailer |                   |               |                 |         | PW Capital | Streets    | 2022                    | 1                    | \$ 5,000                   | \$ 500                   | \$ 4,500                         | \$ 4,500          |
| TBD       | 2037 | Cronkite Trailer - 2 axel 16x7 | Trailer |                   |               |                 |         | PW Capital | Streets    | 2037                    | 15                   | \$ 6,729                   | \$ 673                   | \$ 6,229                         | \$ 415            |
| TBD       | 2052 | Cronkite Trailer - 2 axel 16x7 | Trailer |                   |               |                 |         | PW Capital | Streets    | 2052                    | 15                   | \$ 9,057                   | \$ 906                   | \$ 8,384                         | \$ 559            |
| TBD       | 2067 | Cronkite Trailer - 2 axel 16x7 | Trailer |                   |               |                 |         | PW Capital | Streets    | 2067                    | 15                   | \$ 12,189                  | \$ 1,219                 | \$ 11,284                        | \$ 752            |
| TBD       | 2082 | Cronkite Trailer - 2 axel 16x7 | Trailer |                   |               |                 |         | PW Capital | Streets    | 2082                    | 15                   | \$ 16,405                  | \$ 1,641                 | \$ 15,186                        | \$ 1,012          |

## Vehicle & Equipment Replacement Chargeback Schedule - Public Works Capital (Street Department)

| Vehicle #        | Year | Model                         | Type    | VIN #     | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|------------------|------|-------------------------------|---------|-----------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b>Equipment</b> |      |                               |         |           |               |                 |         |            |            |                         |                      |                            |                          |                                  |                   |
| 100              | 2013 | Toro Z589 60" 74254           | Mower   | 280000112 | -             | -               | -       | PW Capital | Streets    | -                       | -                    | \$ 12,000                  | \$ 5,000                 | \$ 7,000                         | \$ -              |
| 100.1            | 2021 | Toro Z589 60" 74254           | Mower   |           |               |                 |         | PW Capital | Streets    | 2021                    | 1                    | \$ 12,000                  | \$ 5,000                 | \$ 7,000                         | \$ 7,000          |
| 100.2            | 2031 | Toro Z589 60" 74254           | Mower   |           |               |                 |         | PW Capital | Streets    | 2031                    | 10                   | \$ 14,628                  | \$ 6,095                 | \$ 9,628                         | \$ 963            |
| 100.3            | 2041 | Toro Z589 60" 74254           | Mower   |           |               |                 |         | PW Capital | Streets    | 2041                    | 10                   | \$ 17,831                  | \$ 7,430                 | \$ 11,736                        | \$ 1,174          |
| 100.4            | 2051 | Toro Z589 60" 74254           | Mower   |           |               |                 |         | PW Capital | Streets    | 2051                    | 10                   | \$ 21,736                  | \$ 9,057                 | \$ 14,307                        | \$ 1,431          |
| 100.5            | 2061 | Toro Z589 60" 74254           | Mower   |           |               |                 |         | PW Capital | Streets    | 2061                    | 10                   | \$ 26,496                  | \$ 11,040                | \$ 17,440                        | \$ 1,744          |
| 101              | 1999 | John Deere 460/4500 Tractor   | Tractor | 253566    | -             | -               | -       | PW Capital | Streets    | -                       | -                    | \$ 55,000                  | \$ 13,000                | \$ 42,000                        | \$ -              |
| 101.1            | 2021 | John Deere 460/4500 Tractor   | Tractor |           |               |                 |         | PW Capital | Streets    | 2021                    | 1                    | \$ 55,000                  | \$ 13,000                | \$ 42,000                        | \$ 42,000         |
| 101.2            | 2031 | John Deere 460/4500 Tractor   | Tractor |           |               |                 |         | PW Capital | Streets    | 2031                    | 10                   | \$ 67,045                  | \$ 15,847                | \$ 54,045                        | \$ 5,404          |
| 101.3            | 2041 | John Deere 460/4500 Tractor   | Tractor |           |               |                 |         | PW Capital | Streets    | 2041                    | 10                   | \$ 81,727                  | \$ 19,317                | \$ 65,880                        | \$ 6,588          |
| 101.4            | 2051 | John Deere 460/4500 Tractor   | Tractor |           |               |                 |         | PW Capital | Streets    | 2051                    | 10                   | \$ 99,625                  | \$ 23,548                | \$ 80,308                        | \$ 8,031          |
| 101.5            | 2061 | John Deere 460/4500 Tractor   | Tractor |           |               |                 |         | PW Capital | Streets    | 2061                    | 10                   | \$ 121,442                 | \$ 28,705                | \$ 97,894                        | \$ 9,789          |
| 102              | 2020 | Bobcat S300 Skid Steer        | S76     | B4CD11787 | -             | -               | -       | PW Capital | Streets    | -                       | -                    | \$ 36,000                  | \$ -                     | \$ 36,000                        | \$ -              |
| 102.1            | 2027 | Bobcat S300 Skid Steer        | S76     |           |               |                 |         | PW Capital | Streets    | 2027                    | 6                    | \$ 40,542                  | \$ 16,892                | \$ 40,542                        | \$ 6,757          |
| 102.2            | 2034 | Bobcat S300 Skid Steer        | S76     |           |               |                 |         | PW Capital | Streets    | 2034                    | 7                    | \$ 46,570                  | \$ 19,404                | \$ 29,677                        | \$ 4,240          |
| 102.3            | 2041 | Bobcat S300 Skid Steer        | S76     |           |               |                 |         | PW Capital | Streets    | 2041                    | 7                    | \$ 53,494                  | \$ 22,289                | \$ 34,090                        | \$ 4,870          |
| 102.4            | 2048 | Bobcat S300 Skid Steer        | S76     |           |               |                 |         | PW Capital | Streets    | 2048                    | 7                    | \$ 61,448                  | \$ 25,603                | \$ 39,159                        | \$ 5,594          |
| 102.5            | 2055 | Bobcat S300 Skid Steer        | S76     |           |               |                 |         | PW Capital | Streets    | 2055                    | 7                    | \$ 70,584                  | \$ 29,410                | \$ 44,981                        | \$ 6,426          |
| 103              | 2015 | Kubota RCK60P                 | Mower   | 16185     | -             | -               | -       | PW Capital | Streets    | -                       | -                    | \$ 8,500                   | \$ 3,000                 | \$ 5,500                         | \$ -              |
| 103.1            | 2021 | Kubota RCK60P                 | Mower   |           |               |                 |         | PW Capital | Streets    | 2021                    | 1                    | \$ 8,500                   | \$ 3,000                 | \$ 5,500                         | \$ 5,500          |
| 103.2            | 2031 | Kubota RCK60P                 | Mower   |           |               |                 |         | PW Capital | Streets    | 2031                    | 10                   | \$ 10,361                  | \$ 3,657                 | \$ 7,361                         | \$ 736            |
| 103.3            | 2041 | Kubota RCK60P                 | Mower   |           |               |                 |         | PW Capital | Streets    | 2041                    | 10                   | \$ 12,631                  | \$ 4,458                 | \$ 8,974                         | \$ 897            |
| 103.4            | 2051 | Kubota RCK60P                 | Mower   |           |               |                 |         | PW Capital | Streets    | 2051                    | 10                   | \$ 15,397                  | \$ 5,434                 | \$ 10,939                        | \$ 1,094          |
| 103.5            | 2061 | Kubota RCK60P                 | Mower   |           |               |                 |         | PW Capital | Streets    | 2061                    | 10                   | \$ 18,768                  | \$ 6,624                 | \$ 13,334                        | \$ 1,333          |
| 104              | 2007 | Caterpillar 930G Wheel Loader | WL      | R03117    | -             | -               | -       | PW Capital | Streets    | -                       | -                    | \$ 225,000                 | \$ 50,000                | \$ 175,000                       | \$ -              |
| 104.1            | 2022 | Caterpillar 930G Wheel Loader | WL      |           |               |                 |         | PW Capital | Streets    | 2022                    | 1                    | \$ 229,500                 | \$ 51,000                | \$ 179,500                       | \$ 179,500        |
| 104.2            | 2032 | Caterpillar 930G Wheel Loader | WL      |           |               |                 |         | PW Capital | Streets    | 2032                    | 10                   | \$ 279,759                 | \$ 62,169                | \$ 228,759                       | \$ 22,876         |
| 104.3            | 2042 | Caterpillar 930G Wheel Loader | WL      |           |               |                 |         | PW Capital | Streets    | 2042                    | 10                   | \$ 341,025                 | \$ 75,783                | \$ 278,856                       | \$ 27,886         |
| 104.4            | 2052 | Caterpillar 930G Wheel Loader | WL      |           |               |                 |         | PW Capital | Streets    | 2052                    | 10                   | \$ 415,707                 | \$ 92,379                | \$ 339,924                       | \$ 33,992         |
| 104.5            | 2062 | Caterpillar 930G Wheel Loader | WL      |           |               |                 |         | PW Capital | Streets    | 2062                    | 10                   | \$ 506,745                 | \$ 112,610               | \$ 414,366                       | \$ 41,437         |
| 105              | 2007 | Caterpillar Backhoe 420E      | BH      | W01344    | -             | -               | -       | PW Capital | Streets    | -                       | -                    | \$ 150,000                 | \$ 35,000                | \$ 115,000                       | \$ -              |
| 105.1            | 2022 | Caterpillar Backhoe 420E      | BH      |           |               |                 |         | PW Capital | Streets    | 2022                    | 1                    | \$ 153,000                 | \$ 35,700                | \$ 118,000                       | \$ 118,000        |
| 105.2            | 2032 | Caterpillar Backhoe 420E      | BH      |           |               |                 |         | PW Capital | Streets    | 2032                    | 10                   | \$ 186,506                 | \$ 43,518                | \$ 150,806                       | \$ 15,081         |
| 105.3            | 2042 | Caterpillar Backhoe 420E      | BH      |           |               |                 |         | PW Capital | Streets    | 2042                    | 10                   | \$ 227,350                 | \$ 53,048                | \$ 183,832                       | \$ 18,383         |
| 105.4            | 2052 | Caterpillar Backhoe 420E      | BH      |           |               |                 |         | PW Capital | Streets    | 2052                    | 10                   | \$ 277,138                 | \$ 64,666                | \$ 224,090                       | \$ 22,409         |
| 105.5            | 2062 | Caterpillar Backhoe 420E      | BH      |           |               |                 |         | PW Capital | Streets    | 2062                    | 10                   | \$ 337,830                 | \$ 78,827                | \$ 273,164                       | \$ 27,316         |
| 106              | 2015 | Taceuchi T8 Skid Steer        | SS      | 200801830 | -             | -               | -       | PW Capital | Streets    | -                       | -                    | \$ 66,000                  | \$ 20,000                | \$ 46,000                        | \$ -              |
| 106.1            | 2025 | Taceuchi T8 Skid Steer        | SS      |           |               |                 |         | PW Capital | Streets    | 2025                    | 4                    | \$ 71,441                  | \$ 21,649                | \$ 51,441                        | \$ 12,860         |
| 106.2            | 2035 | Taceuchi T8 Skid Steer        | SS      |           |               |                 |         | PW Capital | Streets    | 2035                    | 10                   | \$ 87,086                  | \$ 26,390                | \$ 65,437                        | \$ 6,544          |
| 106.3            | 2045 | Taceuchi T8 Skid Steer        | SS      |           |               |                 |         | PW Capital | Streets    | 2045                    | 10                   | \$ 106,157                 | \$ 32,169                | \$ 79,767                        | \$ 7,977          |
| 106.4            | 2055 | Taceuchi T8 Skid Steer        | SS      |           |               |                 |         | PW Capital | Streets    | 2055                    | 10                   | \$ 129,405                 | \$ 39,214                | \$ 97,236                        | \$ 9,724          |
| 106.5            | 2065 | Taceuchi T8 Skid Steer        | SS      |           |               |                 |         | PW Capital | Streets    | 2065                    | 10                   | \$ 157,744                 | \$ 47,801                | \$ 118,530                       | \$ 11,853         |

**Vehicle & Equipment Replacement Chargeback Schedule - Public Works Capital (Street Department)**

| Vehicle #  | Year        | Model   | Type    | VIN #              | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|------------|-------------|---|---------|--------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b>107</b> | <b>2013</b> | <b>Kubota M7040F Utility Tractor w/Loader</b> | Tractor | 21438              | -             | -               | -       | PW Capital | Streets    | -                       | -                    | \$ 65,000                  | \$ 15,000                | \$ 50,000                        | \$ -              |
| 107.1      | 2028        | Kubota M7040F Utility Tractor w/Loader        | Tractor |                    |               |                 |         | PW Capital | Streets    | 2028                    | 7                    | \$ 74,665                  | \$ 17,230                | \$ 59,665                        | \$ 8,524          |
| 107.2      | 2038        | Kubota M7040F Utility Tractor w/Loader        | Tractor |                    |               |                 |         | PW Capital | Streets    | 2038                    | 10                   | \$ 91,016                  | \$ 21,004                | \$ 73,785                        | \$ 7,379          |
| 107.3      | 2048        | Kubota M7040F Utility Tractor w/Loader        | Tractor |                    |               |                 |         | PW Capital | Streets    | 2048                    | 10                   | \$ 110,948                 | \$ 25,603                | \$ 89,944                        | \$ 8,994          |
| 107.4      | 2058        | Kubota M7040F Utility Tractor w/Loader        | Tractor |                    |               |                 |         | PW Capital | Streets    | 2058                    | 10                   | \$ 135,245                 | \$ 31,210                | \$ 109,641                       | \$ 10,964         |
| 107.5      | 2068        | Kubota M7040F Utility Tractor w/Loader        | Tractor |                    |               |                 |         | PW Capital | Streets    | 2068                    | 10                   | \$ 164,862                 | \$ 38,045                | \$ 133,652                       | \$ 13,365         |
| <b>108</b> | <b>2013</b> | <b>Bushwacker ST120 Pull Behind Mower</b>     | Mower   | 13ST120-1320-20001 | -             | -               | -       | PW Capital | Streets    | -                       | -                    | \$ 17,000                  | \$ 4,500                 | \$ 12,500                        | \$ -              |
| 108.1      | 2028        | Bushwacker ST120 Pull Behind Mower            | Mower   |                    |               |                 |         | PW Capital | Streets    | 2028                    | 7                    | \$ 19,528                  | \$ 5,169                 | \$ 15,028                        | \$ 2,147          |
| 108.2      | 2038        | Bushwacker ST120 Pull Behind Mower            | Mower   |                    |               |                 |         | PW Capital | Streets    | 2038                    | 10                   | \$ 23,804                  | \$ 6,301                 | \$ 18,635                        | \$ 1,864          |
| 108.3      | 2048        | Bushwacker ST120 Pull Behind Mower            | Mower   |                    |               |                 |         | PW Capital | Streets    | 2048                    | 10                   | \$ 29,017                  | \$ 7,681                 | \$ 22,716                        | \$ 2,272          |
| 108.4      | 2058        | Bushwacker ST120 Pull Behind Mower            | Mower   |                    |               |                 |         | PW Capital | Streets    | 2058                    | 10                   | \$ 35,372                  | \$ 9,363                 | \$ 27,691                        | \$ 2,769          |
| 108.5      | 2068        | Bushwacker ST120 Pull Behind Mower            | Mower   |                    |               |                 |         | PW Capital | Streets    | 2068                    | 10                   | \$ 43,118                  | \$ 11,414                | \$ 33,755                        | \$ 3,375          |
| <b>109</b> | <b>2004</b> | <b>Tarco Leaf Vacuum - M02-4-04</b>           | Mower   | XX-8174            | -             | -               | -       | PW Capital | Streets    | -                       | -                    | \$ -                       | \$ 10,000                | \$ -                             | \$ -              |
| 109.1      | 2022        | Hook Lift System                              | Mower   |                    |               |                 |         | PW Capital | Streets    | 2022                    | 2                    | \$ 575,000                 | \$ 10,404                | \$ 565,000                       | \$ 282,500        |
| 109.2      | 2032        | Hook Lift System                              | Mower   |                    |               |                 |         | PW Capital | Streets    | 2032                    | 10                   | \$ 700,922                 | \$ 150,000               | \$ 690,518                       | \$ 69,052         |
| 109.3      | 2042        | Hook Lift System                              | Mower   |                    |               |                 |         | PW Capital | Streets    | 2042                    | 10                   | \$ 854,420                 | \$ 182,849               | \$ 704,420                       | \$ 70,442         |
| 109.4      | 2052        | Hook Lift System                              | Mower   |                    |               |                 |         | PW Capital | Streets    | 2052                    | 10                   | \$ 1,041,533               | \$ 222,892               | \$ 858,684                       | \$ 85,868         |
| 109.5      | 2062        | Hook Lift System                              | Mower   |                    |               |                 |         | PW Capital | Streets    | 2062                    | 10                   | \$ 1,269,623               | \$ 271,704               | \$ 1,046,731                     | \$ 104,673        |

### Vehicle Replacement Chargeback Schedule - Water Department

| Vehicle # | Year | Model                 | Type    | VIN #             | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|------|-----------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 8         | 2003 | Ford F350             | Pick-up | 1FTSF31SX3EA32518 | M139290       | 47              | 81,526  | Water      | Water Ops  | -                       | -                    | \$ 38,000                  | \$ 4,000                 | \$ 34,000                        | \$ -              |
| 8.1       | 2021 | Ford F 250 with plow  | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2021                    | 1                    | \$ 38,000                  | \$ 4,000                 | \$ 34,000                        | \$ 34,000         |
| 8.2       | 2028 | Ford F 250 with plow  | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2028                    | 7                    | \$ 43,650                  | \$ 4,595                 | \$ 39,650                        | \$ 5,664          |
| 8.3       | 2035 | Ford F 250 with plow  | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2035                    | 7                    | \$ 50,140                  | \$ 5,278                 | \$ 45,545                        | \$ 6,506          |
| 8.4       | 2042 | Ford F 250 with plow  | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2042                    | 7                    | \$ 57,595                  | \$ 6,063                 | \$ 52,317                        | \$ 7,474          |
| 8.5       | 2049 | Ford F 250 with plow  | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2049                    | 7                    | \$ 66,159                  | \$ 6,964                 | \$ 60,096                        | \$ 8,585          |
| 24        | 2007 | Ford F250             | Pick-up | 1FTNF215X7EA47544 | M160752       | 45              | 74,844  | Water      | Water Ops  | -                       | -                    | \$ 55,000                  | \$ 4,000                 | \$ 51,000                        | \$ -              |
| 24.1      | 2022 | One Ton Utility Truck | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2022                    | 1                    | \$ 56,100                  | \$ 4,080                 | \$ 52,100                        | \$ 52,100         |
| 24.2      | 2029 | One Ton Utility Truck | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2029                    | 7                    | \$ 64,441                  | \$ 4,687                 | \$ 60,361                        | \$ 8,623          |
| 24.3      | 2036 | One Ton Utility Truck | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2036                    | 7                    | \$ 74,023                  | \$ 5,383                 | \$ 69,336                        | \$ 9,905          |
| 24.4      | 2043 | One Ton Utility Truck | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2043                    | 7                    | \$ 85,029                  | \$ 6,184                 | \$ 79,645                        | \$ 11,378         |
| 24.5      | 2050 | One Ton Utility Truck | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2050                    | 7                    | \$ 97,671                  | \$ 7,103                 | \$ 91,488                        | \$ 13,070         |
| 5         | 2008 | Ford F150 4x4 P/U     | Pick-up | 1FTRF14W98KD16085 | M168863       | 43              | 89,320  | Water      | Water Ops  | -                       | -                    | \$ 30,000                  | \$ 3,000                 | \$ 27,000                        | \$ -              |
| 5.1       | 2023 | Ford F150 2W/D        | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2023                    | 2                    | \$ 31,212                  | \$ 3,121                 | \$ 28,212                        | \$ 14,106         |
| 5.2       | 2030 | Ford F150 2W/D        | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2030                    | 7                    | \$ 35,853                  | \$ 3,585                 | \$ 32,732                        | \$ 4,676          |
| 5.3       | 2037 | Ford F150 2W/D        | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2037                    | 7                    | \$ 41,184                  | \$ 4,118                 | \$ 37,598                        | \$ 5,371          |
| 5.4       | 2044 | Ford F150 2W/D        | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2044                    | 7                    | \$ 47,307                  | \$ 4,731                 | \$ 43,189                        | \$ 6,170          |
| 5.5       | 2051 | Ford F150 2W/D        | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2051                    | 7                    | \$ 54,341                  | \$ 5,434                 | \$ 49,610                        | \$ 7,087          |
| 12        | 2018 | Ford F150 Super Crew  | Pick-up | 4ZEPE2224F1086728 | pending       | 86              | -       | Water      | Water Ops  | -                       | -                    | \$ 35,000                  | \$ 3,000                 | \$ 32,000                        | \$ -              |
| 12        | 2026 | Ford F150 Super Crew  | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2026                    | 5                    | \$ 38,643                  | \$ 3,312                 | \$ 35,643                        | \$ 7,129          |
| 12        | 2033 | Ford F150 Super Crew  | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2033                    | 7                    | \$ 44,388                  | \$ 3,805                 | \$ 41,076                        | \$ 5,868          |
| 12        | 2040 | Ford F150 Super Crew  | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2040                    | 7                    | \$ 50,988                  | \$ 4,370                 | \$ 47,184                        | \$ 6,741          |
| 12        | 2047 | Ford F150 Super Crew  | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2047                    | 7                    | \$ 58,570                  | \$ 5,020                 | \$ 54,199                        | \$ 7,743          |
| 12        | 2054 | Ford F150 Super Crew  | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2054                    | 7                    | \$ 67,278                  | \$ 5,767                 | \$ 62,258                        | \$ 8,894          |
| 4         | 2008 | Ford F350             | Pick-up | 1FDWF37Y08ED57176 | M168872       | 49              | 73,825  | PW Capital | Streets    | -                       | 0                    | \$ 65,000                  | \$ 5,500                 | \$ 59,500                        | \$ -              |
| 4.1       | 2023 | One Ton Dump Truck    | Dump    |                   |               |                 |         | PW Capital | Streets    | 2023                    | 2                    | \$ 67,626                  | \$ 5,722                 | \$ 62,126                        | \$ 31,063         |
| 4.2       | 2030 | One Ton Dump Truck    | Dump    |                   |               |                 |         | PW Capital | Streets    | 2030                    | 7                    | \$ 77,681                  | \$ 6,573                 | \$ 71,959                        | \$ 10,280         |
| 4.3       | 2037 | One Ton Dump Truck    | Dump    |                   |               |                 |         | PW Capital | Streets    | 2037                    | 7                    | \$ 89,231                  | \$ 7,550                 | \$ 82,658                        | \$ 11,808         |
| 4.4       | 2044 | One Ton Dump Truck    | Dump    |                   |               |                 |         | PW Capital | Streets    | 2044                    | 7                    | \$ 102,498                 | \$ 8,673                 | \$ 94,948                        | \$ 13,564         |
| 4.5       | 2051 | One Ton Dump Truck    | Dump    |                   |               |                 |         | PW Capital | Streets    | 2051                    | 7                    | \$ 117,739                 | \$ 9,962                 | \$ 109,066                       | \$ 15,581         |

## Vehicle Replacement Chargeback Schedule - Water Department

| Vehicle #              | Year | Model                                      | Type    | VIN #             | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|------------------------|------|--|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b><u>Trailers</u></b> |      |  |         |                   |               |                 |         |            |            |                         |                      |                            |                          |                                  |                   |
| TBD                    | 2003 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer | 16HGB20243H105515 | M992897       | 51              | -       | Water      | Water Ops  | 2021                    | -                    | \$ -                       | \$ -                     | \$ -                             | \$ -              |
| TBD                    | 2036 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer |                   |               |                 |         | Water      | Water Ops  | 2036                    | 15                   | \$ 10,094                  | \$ 1,346                 | \$ 10,094                        | \$ 673            |
| TBD                    | 2051 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer |                   |               |                 |         | Water      | Water Ops  | 2051                    | 15                   | \$ 13,585                  | \$ 1,811                 | \$ 12,239                        | \$ 816            |
| TBD                    | 2066 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer |                   |               |                 |         | Water      | Water Ops  | 2066                    | 15                   | \$ 18,284                  | \$ 2,438                 | \$ 16,473                        | \$ 1,098          |
| TBD                    | 2081 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer |                   |               |                 |         | Water      | Water Ops  | 2081                    | 15                   | \$ 24,608                  | \$ 3,281                 | \$ 22,170                        | \$ 1,478          |
| TBD                    | 2096 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer |                   |               |                 |         | Water      | Water Ops  | 2096                    | 15                   | \$ 33,119                  | \$ 4,416                 | \$ 29,838                        | \$ 1,989          |
| TBD                    | 2015 | Load Rite Trailer PE0222072-15146          | Trailer | 4ZEPE2224F1086728 | pending       | 86              | -       | Water      | Water Ops  | -                       | -                    | \$ 7,500                   | \$ 500                   | \$ 7,000                         | \$ -              |
| TBD                    | 2026 | Load Rite Trailer PE0222072-15146          | Trailer |                   |               |                 |         | Water      | Water Ops  | 2026                    | 5                    | \$ 8,281                   | \$ 552                   | \$ 7,781                         | \$ 1,556          |
| TBD                    | 2041 | Load Rite Trailer PE0222072-15146          | Trailer |                   |               |                 |         | Water      | Water Ops  | 2041                    | 15                   | \$ 11,145                  | \$ 743                   | \$ 10,593                        | \$ 706            |
| TBD                    | 2056 | Load Rite Trailer PE0222072-15146          | Trailer |                   |               |                 |         | Water      | Water Ops  | 2056                    | 15                   | \$ 14,999                  | \$ 1,000                 | \$ 14,256                        | \$ 950            |
| TBD                    | 2071 | Load Rite Trailer PE0222072-15146          | Trailer |                   |               |                 |         | Water      | Water Ops  | 2071                    | 15                   | \$ 20,187                  | \$ 1,346                 | \$ 19,187                        | \$ 1,279          |
| TBD                    | 2086 | Load Rite Trailer PE0222072-15146          | Trailer |                   |               |                 |         | Water      | Water Ops  | 2086                    | 15                   | \$ 27,169                  | \$ 1,811                 | \$ 25,823                        | \$ 1,722          |

### Vehicle Replacement Chargeback Schedule - Sewer Department

| Vehicle # | Year        | Model                           | Type    | VIN #             | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|-------------|---------------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b>20</b> | <b>2005</b> | <b>Ford F350</b>                | Utility | 1FDWF37Y25EC37004 | M149884       | 68              | 61,402  | Sewer      | Sewer Ops  | -                       | -                    | \$ 75,000                  | \$ 5,500                 | \$ 69,500                        | \$ -              |
| 20.1      | 2023        | Utility Truck with crane & plow | Utility |                   |               |                 |         | Sewer      | Sewer Ops  | 2023                    | 2                    | \$ 78,030                  | \$ 5,722                 | \$ 72,530                        | \$ 36,265         |
| 20.2      | 2030        | Utility Truck with crane & plow | Utility |                   |               |                 |         | Sewer      | Sewer Ops  | 2030                    | 7                    | \$ 89,632                  | \$ 6,573                 | \$ 83,910                        | \$ 11,987         |
| 20.3      | 2037        | Utility Truck with crane & plow | Utility |                   |               |                 |         | Sewer      | Sewer Ops  | 2037                    | 7                    | \$ 102,959                 | \$ 7,550                 | \$ 96,386                        | \$ 13,769         |
| 20.4      | 2044        | Utility Truck with crane & plow | Utility |                   |               |                 |         | Sewer      | Sewer Ops  | 2044                    | 7                    | \$ 118,267                 | \$ 8,673                 | \$ 110,717                       | \$ 15,817         |
| 20.5      | 2051        | Utility Truck with crane & plow | Utility |                   |               |                 |         | Sewer      | Sewer Ops  | 2051                    | 7                    | \$ 135,852                 | \$ 9,962                 | \$ 127,179                       | \$ 18,168         |
| <b>2</b>  | <b>2015</b> | <b>Peterbilt Vac Con</b>        | Vac Con | 2NP3LJOX8FM266717 | M200121       | 84              | 9,069   | Sewer      | Sewer Ops  | -                       | 0                    | \$ 450,000                 | \$ 50,000                | \$ 400,000                       | \$ -              |
| 2.1       | 2026        | Peterbilt Vac Con               | Vac Con |                   |               |                 |         | Sewer      | Sewer Ops  | 2026                    | 5                    | \$ 496,836                 | \$ 55,204                | \$ 446,836                       | \$ 89,367         |
| 2.2       | 2036        | Peterbilt Vac Con               | Vac Con |                   |               |                 |         | Sewer      | Sewer Ops  | 2036                    | 10                   | \$ 605,641                 | \$ 67,293                | \$ 550,437                       | \$ 55,044         |
| 2.3       | 2046        | Peterbilt Vac Con               | Vac Con |                   |               |                 |         | Sewer      | Sewer Ops  | 2046                    | 10                   | \$ 738,273                 | \$ 82,030                | \$ 670,979                       | \$ 67,098         |
| 2.4       | 2056        | Peterbilt Vac Con               | Vac Con |                   |               |                 |         | Sewer      | Sewer Ops  | 2056                    | 10                   | \$ 899,950                 | \$ 99,994                | \$ 817,920                       | \$ 81,792         |
| 2.5       | 2066        | Peterbilt Vac Con               | Vac Con |                   |               |                 |         | Sewer      | Sewer Ops  | 2066                    | 10                   | \$ 1,097,034               | \$ 121,893               | \$ 997,040                       | \$ 99,704         |
| <b>15</b> | <b>2017</b> | <b>Ford F150</b>                | Pick-up | 1FTEW1CF8HFA76567 | M211311       | 98              | 9,946   | Water      | Water Ops  | -                       | -                    | \$ 35,000                  | \$ 3,000                 | \$ 32,000                        | \$ -              |
| 15.1      | 2028        | Ford F150                       | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2028                    | 7                    | \$ 40,204                  | \$ 3,446                 | \$ 37,204                        | \$ 5,315          |
| 15.2      | 2035        | Ford F150                       | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2035                    | 7                    | \$ 46,182                  | \$ 3,958                 | \$ 42,736                        | \$ 6,105          |
| 15.3      | 2042        | Ford F150                       | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2042                    | 7                    | \$ 53,048                  | \$ 4,547                 | \$ 49,090                        | \$ 7,013          |
| 15.4      | 2049        | Ford F150                       | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2049                    | 7                    | \$ 60,936                  | \$ 5,223                 | \$ 56,389                        | \$ 8,056          |
| 15.5      | 2056        | Ford F150                       | Pick-up |                   |               |                 |         | Water      | Water Ops  | 2056                    | 7                    | \$ 69,996                  | \$ 6,000                 | \$ 64,773                        | \$ 9,253          |

## Vehicle & Equipment Replacement Chargeback Schedule - Parks Department

| Vehicle # | Year        | Model                     | Type    | VIN #             | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|-------------|---------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b>1</b>  | <b>2003</b> | <b>Ford F350</b>          | Utility | 1FTSF31513ED42301 | M143039       | 33              | 78,216  | Park & Rec | Parks      | -                       | -                    | \$ 34,000                  | \$ 1,000                 | \$ 33,000                        | \$ -              |
| 1.1       | 2020        | Ford F350                 | Utility |                   |               |                 |         | Park & Rec | Parks      | 2020                    | 1                    | \$ 34,000                  | \$ 1,000                 | \$ 33,000                        | \$ 33,000         |
| 1.2       | 2027        | Ford F350                 | Utility |                   |               |                 |         | Park & Rec | Parks      | 2027                    | 7                    | \$ 39,055                  | \$ 1,149                 | \$ 38,055                        | \$ 5,436          |
| 1.3       | 2034        | Ford F350                 | Utility |                   |               |                 |         | Park & Rec | Parks      | 2034                    | 7                    | \$ 44,862                  | \$ 1,319                 | \$ 43,714                        | \$ 6,245          |
| 1.4       | 2041        | Ford F350                 | Utility |                   |               |                 |         | Park & Rec | Parks      | 2041                    | 7                    | \$ 51,533                  | \$ 1,516                 | \$ 50,213                        | \$ 7,173          |
| 1.5       | 2048        | Ford F350                 | Utility |                   |               |                 |         | Park & Rec | Parks      | 2048                    | 7                    | \$ 59,195                  | \$ 1,741                 | \$ 57,679                        | \$ 8,240          |
| <b>2</b>  | <b>2020</b> | <b>Pending Dump Truck</b> | Utility |                   |               |                 |         | Park & Rec | Parks      | -                       | -                    | \$ 34,000                  | \$ 1,000                 | \$ 33,000                        | \$ -              |
| 2.1       | 2028        | Ford F350 Utility         | Utility |                   |               |                 |         | Park & Rec | Parks      | 2028                    | 7                    | \$ 34,000                  | \$ 1,000                 | \$ 33,000                        | \$ 4,714          |
| 2.2       | 2035        | Ford F350 Utility         | Utility |                   |               |                 |         | Park & Rec | Parks      | 2035                    | 7                    | \$ 39,055                  | \$ 1,149                 | \$ 38,055                        | \$ 5,436          |
| 2.3       | 2042        | Ford F350 Utility         | Utility |                   |               |                 |         | Park & Rec | Parks      | 2042                    | 7                    | \$ 44,862                  | \$ 1,319                 | \$ 43,714                        | \$ 6,245          |
| 2.4       | 2049        | Ford F350 Utility         | Utility |                   |               |                 |         | Park & Rec | Parks      | 2049                    | 7                    | \$ 51,533                  | \$ 1,516                 | \$ 50,213                        | \$ 7,173          |
| 2.5       | 2056        | Ford F350 Utility         | Utility |                   |               |                 |         | Park & Rec | Parks      | 2056                    | 7                    | \$ 59,195                  | \$ 1,741                 | \$ 57,679                        | \$ 8,240          |
| <b>3</b>  | <b>2007</b> | <b>Ford F350</b>          | Pick-up | 1FTWF31548EA08413 | M160637       | 31              | 59,425  | Park & Rec | Parks      | -                       | -                    | \$ 30,000                  | \$ 2,000                 | \$ 28,000                        | \$ -              |
| 3.1       | 2022        | Ford F350                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2022                    | 1                    | \$ 30,600                  | \$ 2,040                 | \$ 28,600                        | \$ 28,600         |
| 3.2       | 2029        | Ford F350                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2029                    | 7                    | \$ 35,150                  | \$ 2,343                 | \$ 33,110                        | \$ 4,730          |
| 3.3       | 2036        | Ford F350                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2036                    | 7                    | \$ 40,376                  | \$ 2,692                 | \$ 38,033                        | \$ 5,433          |
| 3.4       | 2043        | Ford F350                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2043                    | 7                    | \$ 46,379                  | \$ 3,092                 | \$ 43,688                        | \$ 6,241          |
| 3.5       | 2050        | Ford F350                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2050                    | 7                    | \$ 53,275                  | \$ 3,552                 | \$ 50,183                        | \$ 7,169          |
| <b>4</b>  | <b>2006</b> | <b>Ford F350 Utility</b>  | Dump    | 1FDWF37Y37EA13940 | M160425       | 28              | 42,184  | Park & Rec | Parks      | -                       | -                    | \$ 50,000                  | \$ 2,000                 | \$ 48,000                        | \$ -              |
| 4.1       | 2021        | Ford F450 Dump            | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2021                    | 1                    | \$ 50,000                  | \$ 2,000                 | \$ 48,000                        | \$ 48,000         |
| 4.2       | 2028        | Ford F450 Dump            | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2028                    | 7                    | \$ 57,434                  | \$ 2,297                 | \$ 55,434                        | \$ 7,919          |
| 4.3       | 2035        | Ford F450 Dump            | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2035                    | 7                    | \$ 65,974                  | \$ 2,639                 | \$ 63,677                        | \$ 9,097          |
| 4.4       | 2042        | Ford F450 Dump            | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2042                    | 7                    | \$ 75,783                  | \$ 3,031                 | \$ 73,144                        | \$ 10,449         |
| 4.5       | 2049        | Ford F450 Dump            | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2049                    | 7                    | \$ 87,051                  | \$ 3,482                 | \$ 84,020                        | \$ 12,063         |
| <b>6</b>  | <b>2004</b> | <b>Ford F150</b>          | Pick-up | 2FTRF17224CA79916 | M144398       | 24              | 34,322  | Park & Rec | Parks      | -                       | -                    | \$ 25,000                  | \$ 500                   | \$ 24,500                        | \$ -              |
| 6.1       | 2023        | Ford F150                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2023                    | 2                    | \$ 26,010                  | \$ 520                   | \$ 25,510                        | \$ 12,755         |
| 6.2       | 2030        | Ford F150                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2030                    | 7                    | \$ 29,877                  | \$ 598                   | \$ 29,357                        | \$ 4,194          |
| 6.3       | 2037        | Ford F150                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2037                    | 7                    | \$ 34,320                  | \$ 686                   | \$ 33,722                        | \$ 4,817          |
| 6.4       | 2044        | Ford F150                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2044                    | 7                    | \$ 39,422                  | \$ 788                   | \$ 38,736                        | \$ 5,534          |
| 6.5       | 2051        | Ford F150                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2051                    | 7                    | \$ 45,284                  | \$ 906                   | \$ 44,496                        | \$ 6,357          |
| <b>7</b>  | <b>2005</b> | <b>Ford F350 Flatbed</b>  | Pick-up | 1FDWF36Y95EC37003 | M149885       | 26              | 36,479  | Park & Rec | Parks      | -                       | -                    | \$ 32,000                  | \$ 500                   | \$ 31,500                        | \$ -              |
| 7.1       | 2024        | Ford F350                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2024                    | 3                    | \$ 33,959                  | \$ 531                   | \$ 33,459                        | \$ 11,153         |
| 7.2       | 2031        | Ford F350                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2031                    | 7                    | \$ 39,008                  | \$ 609                   | \$ 38,477                        | \$ 5,497          |
| 7.3       | 2038        | Ford F350                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2038                    | 7                    | \$ 44,808                  | \$ 700                   | \$ 44,198                        | \$ 6,314          |
| 7.4       | 2045        | Ford F350                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2045                    | 7                    | \$ 51,470                  | \$ 804                   | \$ 50,770                        | \$ 7,253          |
| 7.5       | 2052        | Ford F350                 | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2052                    | 7                    | \$ 59,123                  | \$ 924                   | \$ 58,319                        | \$ 8,331          |

## Vehicle & Equipment Replacement Chargeback Schedule - Parks Department

| Vehicle # | Year        | Model                   | Type    | VIN #             | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|-------------|-------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b>8</b>  | <b>2006</b> | <b>Ford F350</b>        | Dump    | 1FDWF37Y57EA13941 | M160502       | 27              | 48,450  | Park & Rec | Parks      | -                       | -                    | \$ 52,000                  | \$ 1,500                 | \$ 50,500                        | \$ -              |
| 8.1       | 2024        | Ford F450               | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2024                    | 3                    | \$ 55,183                  | \$ 1,592                 | \$ 53,683                        | \$ 17,894         |
| 8.2       | 2031        | Ford F450               | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2031                    | 7                    | \$ 63,388                  | \$ 1,828                 | \$ 61,796                        | \$ 8,828          |
| 8.3       | 2038        | Ford F450               | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2038                    | 7                    | \$ 72,813                  | \$ 2,100                 | \$ 70,984                        | \$ 10,141         |
| 8.4       | 2045        | Ford F450               | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2045                    | 7                    | \$ 83,639                  | \$ 2,413                 | \$ 81,538                        | \$ 11,648         |
| 8.5       | 2052        | Ford F450               | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2052                    | 7                    | \$ 96,075                  | \$ 2,771                 | \$ 93,662                        | \$ 13,380         |
| <b>9</b>  | <b>2008</b> | <b>Ford F350</b>        | Pick-up | 1FTWF31528EA08412 | M160639       | 29              | 37,038  | Park & Rec | Parks      | -                       | -                    | \$ 33,000                  | \$ 1,000                 | \$ 32,000                        | \$ -              |
| 9.1       | 2025        | Ford F450               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2025                    | 4                    | \$ 35,720                  | \$ 1,082                 | \$ 34,720                        | \$ 8,680          |
| 9.2       | 2032        | Ford F450               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2032                    | 7                    | \$ 41,031                  | \$ 1,243                 | \$ 39,949                        | \$ 5,707          |
| 9.3       | 2039        | Ford F450               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2039                    | 7                    | \$ 47,132                  | \$ 1,428                 | \$ 45,889                        | \$ 6,556          |
| 9.4       | 2046        | Ford F450               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2046                    | 7                    | \$ 54,140                  | \$ 1,641                 | \$ 52,712                        | \$ 7,530          |
| 9.5       | 2053        | Ford F450               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2053                    | 7                    | \$ 62,190                  | \$ 1,885                 | \$ 60,549                        | \$ 8,650          |
| <b>10</b> | <b>2008</b> | <b>Ford F350</b>        | Pick-up | 1FTWF31568EA08414 | M160638       | 30              | 41,611  | Park & Rec | Parks      | -                       | -                    | \$ 33,000                  | \$ 1,000                 | \$ 32,000                        | \$ -              |
| 10.1      | 2025        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2025                    | 4                    | \$ 35,720                  | \$ 1,082                 | \$ 34,720                        | \$ 8,680          |
| 10.2      | 2032        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2032                    | 7                    | \$ 41,031                  | \$ 1,243                 | \$ 39,949                        | \$ 5,707          |
| 10.3      | 2039        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2039                    | 7                    | \$ 47,132                  | \$ 1,428                 | \$ 45,889                        | \$ 6,556          |
| 10.4      | 2046        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2046                    | 7                    | \$ 54,140                  | \$ 1,641                 | \$ 52,712                        | \$ 7,530          |
| 10.5      | 2053        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2053                    | 7                    | \$ 62,190                  | \$ 1,885                 | \$ 60,549                        | \$ 8,650          |
| <b>11</b> | <b>2008</b> | <b>Ford F350</b>        | Pick-up | 1FTWF31528ED44867 | M168864       | 34              | 30,924  | Park & Rec | Parks      | -                       | -                    | \$ 33,000                  | \$ 1,000                 | \$ 32,000                        | \$ -              |
| 11.1      | 2025        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2025                    | 4                    | \$ 35,720                  | \$ 1,082                 | \$ 34,720                        | \$ 8,680          |
| 11.2      | 2032        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2032                    | 7                    | \$ 41,031                  | \$ 1,243                 | \$ 39,949                        | \$ 5,707          |
| 11.3      | 2039        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2039                    | 7                    | \$ 47,132                  | \$ 1,428                 | \$ 45,889                        | \$ 6,556          |
| 11.4      | 2046        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2046                    | 7                    | \$ 54,140                  | \$ 1,641                 | \$ 52,712                        | \$ 7,530          |
| 11.5      | 2053        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2053                    | 7                    | \$ 62,190                  | \$ 1,885                 | \$ 60,549                        | \$ 8,650          |
| <b>12</b> | <b>2015</b> | <b>Ford F350</b>        | Dump    | 1FDRF3G68FED09773 | M204398       | 78              | 9,049   | Park & Rec | Parks      | -                       | -                    | \$ 55,000                  | \$ 7,000                 | \$ 48,000                        | \$ -              |
| 12.1      | 2026        | Ford F450               | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2026                    | 5                    | \$ 60,724                  | \$ 7,729                 | \$ 53,724                        | \$ 10,745         |
| 12.2      | 2033        | Ford F450               | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2033                    | 7                    | \$ 69,753                  | \$ 8,878                 | \$ 62,025                        | \$ 8,861          |
| 12.3      | 2040        | Ford F450               | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2040                    | 7                    | \$ 80,125                  | \$ 10,198                | \$ 71,247                        | \$ 10,178         |
| 12.4      | 2047        | Ford F450               | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2047                    | 7                    | \$ 92,038                  | \$ 11,714                | \$ 81,840                        | \$ 11,691         |
| 12.5      | 2054        | Ford F450               | Dump    |                   |               |                 |         | Park & Rec | Parks      | 2054                    | 7                    | \$ 105,723                 | \$ 13,456                | \$ 94,009                        | \$ 13,430         |
| <b>13</b> | <b>2016</b> | <b>Ford Transit Van</b> | Van     | 1FTYE1ZM4GKA79591 | M207782       | 87              | 4,689   | Park & Rec | Parks      | -                       | -                    | \$ 30,000                  | \$ 3,000                 | \$ 27,000                        | \$ -              |
| 13.1      | 2027        | Ford Transit Van        | Van     |                   |               |                 |         | Park & Rec | Parks      | 2027                    | 6                    | \$ 33,785                  | \$ 3,378                 | \$ 30,785                        | \$ 5,131          |
| 13.2      | 2037        | Ford Transit Van        | Van     |                   |               |                 |         | Park & Rec | Parks      | 2037                    | 10                   | \$ 41,184                  | \$ 4,118                 | \$ 37,805                        | \$ 3,781          |
| 13.3      | 2047        | Ford Transit Van        | Van     |                   |               |                 |         | Park & Rec | Parks      | 2047                    | 10                   | \$ 50,203                  | \$ 5,020                 | \$ 46,084                        | \$ 4,608          |
| 13.4      | 2057        | Ford Transit Van        | Van     |                   |               |                 |         | Park & Rec | Parks      | 2057                    | 10                   | \$ 61,197                  | \$ 6,120                 | \$ 56,176                        | \$ 5,618          |
| 13.5      | 2067        | Ford Transit Van        | Van     |                   |               |                 |         | Park & Rec | Parks      | 2067                    | 10                   | \$ 74,598                  | \$ 7,460                 | \$ 68,479                        | \$ 6,848          |
| <b>14</b> | <b>2019</b> | <b>Ford F350</b>        | Pick-up | 1FDRF3B63KEG51813 | M222533       | 112             | 564     | Park & Rec | Parks      | -                       | -                    | \$ 34,000                  | \$ 7,000                 | \$ 27,000                        | \$ -              |
| 14.1      | 2027        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2027                    | 6                    | \$ 38,290                  | \$ 7,883                 | \$ 31,290                        | \$ 5,215          |
| 14.2      | 2034        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2034                    | 7                    | \$ 43,983                  | \$ 9,055                 | \$ 36,099                        | \$ 5,157          |
| 14.3      | 2041        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2041                    | 7                    | \$ 50,522                  | \$ 10,402                | \$ 41,467                        | \$ 5,924          |
| 14.4      | 2048        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2048                    | 7                    | \$ 58,034                  | \$ 11,948                | \$ 47,633                        | \$ 6,805          |
| 14.5      | 2055        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2055                    | 7                    | \$ 66,663                  | \$ 13,725                | \$ 54,715                        | \$ 7,816          |
| <b>15</b> | <b>2019</b> | <b>Ford F350</b>        | Pick-up | 1FDRF3B65KEG51814 | M222534       | 113             | 760     | Park & Rec | Parks      | -                       | -                    | \$ 34,000                  | \$ 7,000                 | \$ 27,000                        | \$ -              |
| 15.1      | 2027        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2027                    | 6                    | \$ 38,290                  | \$ 7,883                 | \$ 31,290                        | \$ 5,215          |
| 15.2      | 2034        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2034                    | 7                    | \$ 43,983                  | \$ 9,055                 | \$ 36,099                        | \$ 5,157          |
| 15.3      | 2041        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2041                    | 7                    | \$ 50,522                  | \$ 10,402                | \$ 41,467                        | \$ 5,924          |
| 15.4      | 2048        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2048                    | 7                    | \$ 58,034                  | \$ 11,948                | \$ 47,633                        | \$ 6,805          |
| 15.5      | 2055        | Ford F350               | Pick-up |                   |               |                 |         | Park & Rec | Parks      | 2055                    | 7                    | \$ 66,663                  | \$ 13,725                | \$ 54,715                        | \$ 7,816          |

**Vehicle & Equipment Replacement Chargeback Schedule - Parks Department**

| Vehicle # | Year | Model     | Type    | VIN #            | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|------|-----------|---------|------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 16        | 2002 | Ford F350 | Pick-up | 1FDWF37S92ED2723 | M141007       |                 |         | Park & Rec | Parks      | 0                       | -                    | \$ 34,000                  | \$ 1,000                 | \$ 33,000                        | \$ -              |
| 16.1      | 2021 | Ford F350 | Pick-up |                  |               |                 |         | Park & Rec | Parks      | 2021                    | 1                    | \$ 34,000                  | \$ 1,000                 | \$ 33,000                        | \$ 33,000         |
| 16.2      | 2028 | Ford F350 | Pick-up |                  |               |                 |         | Park & Rec | Parks      | 2028                    | 7                    | \$ 39,055                  | \$ 1,149                 | \$ 38,055                        | \$ 5,436          |
| 16.3      | 2035 | Ford F350 | Pick-up |                  |               |                 |         | Park & Rec | Parks      | 2035                    | 7                    | \$ 44,862                  | \$ 1,319                 | \$ 43,714                        | \$ 6,245          |
| 16.4      | 2042 | Ford F350 | Pick-up |                  |               |                 |         | Park & Rec | Parks      | 2042                    | 7                    | \$ 51,533                  | \$ 1,516                 | \$ 50,213                        | \$ 7,173          |
| 16.5      | 2049 | Ford F350 | Pick-up |                  |               |                 |         | Park & Rec | Parks      | 2049                    | 7                    | \$ 59,195                  | \$ 1,741                 | \$ 57,679                        | \$ 8,240          |

**Vehicle & Equipment Replacement Chargeback Schedule - Parks Department**

| Vehicle #               | Year        | Model                          | Type  | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-------------------------|-------------|--------------------------------|-------|-------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <b><u>Equipment</u></b> |             |                                |       |       |               |                 |         |            |            |                         |                      |                            |                          |                                  |                   |
| <b>100</b>              | <b>2008</b> | <b>Toro Wing Mower GM 4000</b> | Mower | -     | -             | -               | -       | Park & Rec | Parks      | -                       | -                    | \$ 58,000                  | \$ 1,000                 | \$ 57,000                        | \$ -              |
| 100.1                   | 2021        | Ford F450 Dump                 | Mower |       |               |                 |         | Park & Rec | Parks      | 2021                    | 1                    | \$ 50,000                  | \$ 2,000                 | \$ 49,000                        | \$ 49,000         |
| 100.2                   | 2031        | Ford F450 Dump                 | Mower |       |               |                 |         | Park & Rec | Parks      | 2031                    | 10                   | \$ 60,950                  | \$ 2,438                 | \$ 58,950                        | \$ 5,895          |
| 100.3                   | 2041        | Ford F450 Dump                 | Mower |       |               |                 |         | Park & Rec | Parks      | 2041                    | 10                   | \$ 74,297                  | \$ 2,972                 | \$ 71,859                        | \$ 7,186          |
| 100.4                   | 2051        | Ford F450 Dump                 | Mower |       |               |                 |         | Park & Rec | Parks      | 2051                    | 10                   | \$ 90,568                  | \$ 3,623                 | \$ 87,596                        | \$ 8,760          |
| 100.5                   | 2061        | Ford F450 Dump                 | Mower |       |               |                 |         | Park & Rec | Parks      | 2061                    | 10                   | \$ 110,402                 | \$ 4,416                 | \$ 106,779                       | \$ 10,678         |
| <b>101</b>              | <b>2017</b> | <b>Toro Wing Mower GM 4000</b> | Mower | -     | -             | -               | -       | Park & Rec | Parks      | -                       | -                    | \$ 62,000                  | \$ 1,000                 | \$ 61,000                        | \$ -              |
| 101.1                   | 2027        | Toro Wing Mower GM 4000        | Mower |       |               |                 |         | Park & Rec | Parks      | 2027                    | 6                    | \$ 69,822                  | \$ 1,126                 | \$ 68,822                        | \$ 11,470         |
| 101.2                   | 2037        | Toro Wing Mower GM 4000        | Mower |       |               |                 |         | Park & Rec | Parks      | 2037                    | 10                   | \$ 85,113                  | \$ 1,373                 | \$ 83,987                        | \$ 8,399          |
| 101.3                   | 2047        | Toro Wing Mower GM 4000        | Mower |       |               |                 |         | Park & Rec | Parks      | 2047                    | 10                   | \$ 103,752                 | \$ 1,673                 | \$ 102,379                       | \$ 10,238         |
| 101.4                   | 2057        | Toro Wing Mower GM 4000        | Mower |       |               |                 |         | Park & Rec | Parks      | 2057                    | 10                   | \$ 126,473                 | \$ 2,040                 | \$ 124,800                       | \$ 12,480         |
| 101.5                   | 2067        | Toro Wing Mower GM 4000        | Mower |       |               |                 |         | Park & Rec | Parks      | 2067                    | 10                   | \$ 154,170                 | \$ 2,487                 | \$ 152,130                       | \$ 15,213         |

**Vehicle Replacement Chargeback Schedule - Recreation Department**

| Vehicle # | Year | Model               | Type | VIN #             | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|------|---------------------|------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 1         | 2007 | Dodge Grand Caravan | Van  | 1D46P24E66B731334 | M160824       | 22              | 40,920  | Park & Rec | Recreation | -                       | -                    | \$ 28,000                  | \$ 500                   | \$ 27,500                        | \$ -              |
| 1.1       | 2021 | Dodge Grand Caravan | Van  |                   |               |                 |         | Park & Rec | Recreation | 2021                    | 1                    | \$ 28,000                  | \$ 500                   | \$ 27,500                        | \$ 27,500         |
| 1.2       | 2030 | Dodge Grand Caravan | Van  |                   |               |                 |         | Park & Rec | Recreation | 2030                    | 10                   | \$ 34,132                  | \$ 609                   | \$ 33,632                        | \$ 3,363          |
| 1.3       | 2040 | Dodge Grand Caravan | Van  |                   |               |                 |         | Park & Rec | Recreation | 2040                    | 10                   | \$ 41,607                  | \$ 743                   | \$ 40,997                        | \$ 4,100          |
| 1.4       | 2050 | Dodge Grand Caravan | Van  |                   |               |                 |         | Park & Rec | Recreation | 2050                    | 10                   | \$ 50,718                  | \$ 906                   | \$ 49,975                        | \$ 4,998          |
| 1.5       | 2060 | Dodge Grand Caravan | Van  |                   |               |                 |         | Park & Rec | Recreation | 2060                    | 10                   | \$ 61,825                  | \$ 1,104                 | \$ 60,919                        | \$ 6,092          |
| 2         | 2017 | Ford Transit Van    | Van  | 1FTYE1YM9HKB18372 | M212638       | 102             | 3,758   | Park & Rec | Recreation | -                       | -                    | \$ 30,000                  | \$ 3,000                 | \$ 27,000                        | \$ -              |
| 2.1       | 2028 | Ford Transit Van    | Van  |                   |               |                 |         | Park & Rec | Recreation | 2028                    | 7                    | \$ 34,461                  | \$ 3,446                 | \$ 31,461                        | \$ 4,494          |
| 2.2       | 2038 | Ford Transit Van    | Van  |                   |               |                 |         | Park & Rec | Recreation | 2038                    | 10                   | \$ 42,007                  | \$ 4,201                 | \$ 38,561                        | \$ 3,856          |
| 2.3       | 2048 | Ford Transit Van    | Van  |                   |               |                 |         | Park & Rec | Recreation | 2048                    | 10                   | \$ 51,207                  | \$ 5,121                 | \$ 47,006                        | \$ 4,701          |
| 2.4       | 2058 | Ford Transit Van    | Van  |                   |               |                 |         | Park & Rec | Recreation | 2058                    | 10                   | \$ 62,421                  | \$ 6,242                 | \$ 57,300                        | \$ 5,730          |
| 2.5       | 2068 | Ford Transit Van    | Van  |                   |               |                 |         | Park & Rec | Recreation | 2068                    | 10                   | \$ 76,090                  | \$ 7,609                 | \$ 69,848                        | \$ 6,985          |



| 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

New Business #5

---

Tracking Number

ADM 2020-70

---

### Agenda Item Summary Memo

**Title:** 2020 Bond Abatements

---

**Meeting and Date:** Administration Committee – November 18, 2020

---

**Synopsis:** Please see attached memo.

---

#### Council Action Previously Taken:

Date of Action: N/A Action Taken: \_\_\_\_\_

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

**Type of Vote Required:** Majority

---

**Council Action Requested:** Approval

---

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

#### Agenda Item Notes:

---

---

---

---

---

---



# Memorandum

To: Administration Committee  
From: Rob Fredrickson, Finance Director  
Date: November 9, 2020  
Subject: 2020 Bond Abatements

---

## **Summary**

Approval of various bond abatements.

## **Background**

As presented at September's Administration Committee, it is the recommendation of staff that the City increase its levy only by the amount of incremental property taxes generated from new construction (currently estimated at \$88,383) in addition to fully abating all City bonds. Based on the above recommendation, staff presents the following abatement ordinances on the subsequent page for your review and consideration:

- |  |                 |
|--|-----------------|
| 1) 2011 (Sewer, Rob Roy Refi)            | Total abatement |
| 2) 2015A (Partial 2005 Countryside Refi) | Total abatement |
| 3) 2016 (Refunding of 2007A Bond)        | Total abatement |
| 4) 2014 (Partial 2005 Countryside Refi)  | Total abatement |
| 5) 2014C (Water Refi of 2005C Bond)      | Total abatement |
| 6) 2014B (In-town Refi of 2005A Bond)    | Total abatement |
| 7) 2014A (Game Farm)                     | Total abatement |

As shown in Exhibit A (attached), this is the fifth year in a row that the City will fully abate its bond issues.

## **Recommendation**

Staff recommends approval of the 2020 bond abatement ordinances.

**United City of Yorkville**  
**Bond Abatements**  
**Levy Years 2010 - 2020 (Fiscal Years 2012 - 2022)**

| Tax Levy Year: 2020 (Fiscal Year 2022)   |                            |                       | Tax Levy Year: 2019 (Fiscal Year 2021) |                            |                       | Tax Levy Year: 2018 (Fiscal Year 2020) |                            |                       |
|--|----------------------------|-----------------------|--|----------------------------|-----------------------|--|----------------------------|-----------------------|
| <u>Bonds that were Abated - Proposed</u> |                            |                       | <u>Bonds that were Abated - Actual</u> |                            |                       | <u>Bonds that were Abated - Actual</u> |                            |                       |
| <u>Bond Issue</u>                        | <u>Debt Service Amount</u> | <u>Fund</u>           | <u>Bond Issue</u>                      | <u>Debt Service Amount</u> | <u>Fund</u>           | <u>Bond Issue</u>                      | <u>Debt Service Amount</u> | <u>Fund</u>           |
| 2011 Refunding                           | 1,135,070                  | Sewer                 | 2011 Refunding                         | 1,137,948                  | Sewer                 | 2011 Refunding                         | 1,134,114                  | Sewer                 |
| 2015A^                                   | 599,400                    | Countryside TIF/Water | 2015A^                                 | 595,600                    | Countryside TIF/Water | 2015A^                                 | 601,400                    | Countryside TIF/Water |
| 2016*** Refunding                        | 1,098,650                  | Water                 | 2016*** Refunding                      | 1,592,650                  | Water                 | 2016*** Refunding                      | 1,646,450                  | Water                 |
| 2014 Countryside                         | 50,715                     | Countryside TIF       | 2014 Countryside                       | 50,715                     | Countryside TIF       | 2014 Countryside                       | 50,715                     | Countryside TIF       |
| 2014C** Refunding                        | 151,350                    | Water                 | 2014C** Refunding                      | 150,250                    | Water                 | 2014C** Refunding                      | 147,750                    | Water                 |
| 2004B                                    | -                          | Sewer                 | 2004B                                  | -                          | Sewer                 | 2004B                                  | -                          | Sewer                 |
| 2014B** Refunding                        | 328,900                    | Debt Service          | 2014B** Refunding                      | 322,750                    | Debt Service          | 2014B** Refunding                      | 323,550                    | Debt Service          |
| 2014A                                    | <u>315,338</u>             | City-Wide Capital     | 2014A                                  | <u>321,338</u>             | City-Wide Capital     | 2014A                                  | <u>322,188</u>             | City-Wide Capital     |
| <b>Total</b>                             | <b>3,679,423</b>           |                       | <b>Total</b>                           | <b>4,171,251</b>           |                       | <b>Total</b>                           | <b>4,226,167</b>           |                       |
| <u>Bonds to NOT be Abated - Proposed</u> |                            |                       | <u>Bonds to NOT be Abated - Actual</u> |                            |                       | <u>Bonds to NOT be Abated - Actual</u> |                            |                       |
| N/A                                      | -                          |                       | N/A                                    | -                          |                       | N/A                                    | -                          |                       |
| <b>Total</b>                             | <b>-</b>                   |                       | <b>Total</b>                           | <b>-</b>                   |                       | <b>Total</b>                           | <b>-</b>                   |                       |
| % Change                                 | 0.00%                      |                       | % Change                               | 0.00%                      |                       | % Change                               | 0.00%                      |                       |
| Tax Levy Year: 2017 (Fiscal Year 2019)   |                            |                       | Tax Levy Year: 2016 (Fiscal Year 2018) |                            |                       | Tax Levy Year: 2015 (Fiscal Year 2017) |                            |                       |
| <u>Bonds that were Abated - Actual</u>   |                            |                       | <u>Bonds that were Abated - Actual</u> |                            |                       | <u>Bonds that were Abated - Actual</u> |                            |                       |
| <u>Bond Issue</u>                        | <u>Debt Service Amount</u> | <u>Fund</u>           | <u>Bond Issue</u>                      | <u>Debt Service Amount</u> | <u>Fund</u>           | <u>Bond Issue</u>                      | <u>Debt Service Amount</u> | <u>Fund</u>           |
| 2011 Refunding                           | 1,133,782                  | Sewer                 | 2011 Refunding                         | 1,137,166                  | Sewer                 | 2011 Refunding                         | 1,134,052                  | Sewer                 |
| 2015A^                                   | 372,800                    | Countryside TIF/Water | 2015A^                                 | 374,000                    | Countryside TIF/Water | 2015A^                                 | 411,581                    | Countryside TIF       |
| 2016*** Refunding                        | 665,250                    | Water                 | 2016*** Refunding                      | 679,629                    | Water                 | 2014 Countryside                       | 50,715                     | Countryside TIF       |
| 2014 Countryside                         | 50,715                     | Countryside TIF       | 2014 Countryside                       | 50,715                     | Countryside TIF       | 2014C** Refunding                      | 150,150                    | Water                 |
| 2014C** Refunding                        | 155,350                    | Water                 | 2014C** Refunding                      | 147,750                    | Water                 | 2007A                                  | 136,163                    | Water                 |
| 2004B                                    | 473,200                    | Sewer                 | 2004B                                  | 470,600                    | Sewer                 | 2004B                                  | 462,000                    | Sewer                 |
| 2014B** Refunding                        | 324,250                    | Debt Service          | 2014B** Refunding                      | 319,750                    | Debt Service          | 2014B** Refunding                      | 272,653                    | Debt Service          |
| 2014A                                    | <u>322,888</u>             | City-Wide Capital     | 2014A                                  | <u>328,588</u>             | City-Wide Capital     | 2014A                                  | <u>329,138</u>             | City-Wide Capital     |
| <b>Total</b>                             | <b>3,498,235</b>           |                       | <b>Total</b>                           | <b>3,508,198</b>           |                       | <b>Total</b>                           | <b>2,946,452</b>           |                       |
| <u>Bonds to NOT be Abated - Actual</u>   |                            |                       | <u>Bonds to NOT be Abated - Actual</u> |                            |                       | <u>Bonds to NOT be Abated - Actual</u> |                            |                       |
| N/A                                      | -                          |                       | N/A                                    | -                          |                       | 2014B** Refunding                      | 47,497                     | Debt Service          |
| <b>Total</b>                             | <b>-</b>                   |                       | <b>Total</b>                           | <b>-</b>                   |                       | <b>Total</b>                           | <b>47,497</b>              |                       |
| % Change                                 | 0.00%                      |                       | % Change                               | -100.00%                   |                       | % Change                               | -71.31%                    |                       |

**United City of Yorkville**  
**Bond Abatements**  
**Levy Years 2010 - 2020 (Fiscal Years 2012 - 2022)**

| Tax Levy Year: 2014 (Fiscal Year 2016)        |                            |                    | Tax Levy Year: 2013 (Fiscal Year 2015)            |                            |                    | Tax Levy Year: 2012 (Fiscal Year 2014)   |                            |                 |
|---|----------------------------|--------------------|---|----------------------------|--------------------|--|----------------------------|-----------------|
| <u><i>Bonds that were Abated - Actual</i></u> |                            |                    | <u><i>Bonds that were Abated - Actual</i></u>     |                            |                    | <u><i>Bonds that were Abated - Actual</i></u>  |                            |                 |
| <u>Bond Issue</u>                             | <u>Debt Service Amount</u> | <u>Fund</u>        | <u>Bond Issue</u>                                 | <u>Debt Service Amount</u> | <u>Fund</u>        | <u>Bond Issue</u>  | <u>Debt Service Amount</u> | <u>Fund</u>     |
| 2011 Refunding                                | 1,134,654                  | Sewer              | 2011 Refunding                                    | 1,133,972                  | Sewer              | 2011 Refunding   | 1,137,220                  | Sewer           |
| 2005 Countryside                              | 68,073                     | Countryside TIF    | 2005 Countryside                                  | 305,523                    | Countryside TIF    | 2005 Countryside   | 302,738                    | Countryside TIF |
| 2014 Countryside                              | 25,538                     | Countryside TIF    | 2005C   | 167,175                    | Water              | 2005C  | 165,975                    | Water           |
| 2014C** Refunding                             | 152,550                    | Water              | 2007A   | 132,187                    | Water              | 2007A  | 95,014                     | Water           |
| 2007A   | 136,793                    | Water              | 2004B   | <u>453,950</u>             | Sewer              | 2004B  | <u>253,810</u>             | Sewer           |
| 2004B   | 460,825                    | Sewer              | <b>Total</b>                                      | <b>2,192,807</b>           |                    | <b>Total</b>   | <b>1,954,757</b>           |                 |
| 2014B** Refunding                             | 144,723                    | Debt Service       |   |                            |                    |  |                            |                 |
| 2014A   | <u>330,937</u>             | City-Wide Capital  |   |                            |                    |  |                            |                 |
| <b>Total</b>                                  | <b>2,454,093</b>           |                    |   |                            |                    |  |                            |                 |
| <u><i>Bonds to NOT be Abated - Actual</i></u> |                            |                    | <u><i>Bonds to NOT be Abated - Actual</i></u>     |                            |                    | <u><i>Bonds to NOT be Abated - Actual</i></u>  |                            |                 |
| 2014B** Refunding                             | <u>165,527</u>             | Debt Service       | 2007A   | 5,236                      | Water              | 2004B  | 114,941                    | Sewer           |
| <b>Total</b>                                  | <b>165,527</b>             |                    | 2005A   | <u>329,580</u>             | Debt Service       | 2007A  | 43,029                     | Water           |
| % Change                                      | -50.56%                    |                    | <b>Total</b>                                      | <b>334,816</b>             |                    | 2005A  | <u>328,180</u>             | Debt Service    |
|   |                            |                    | % Change  | -31.13%                    |                    | <b>Total</b>   | <b>486,150</b>             |                 |
|   |                            |                    |   |                            |                    | % Change   | -32.82%                    |                 |
| Tax Levy Year: 2011 (Fiscal Year 2013)        |                            |                    | Tax Levy Year: 2010 (Fiscal Year 2012)            |                            |                    | NOTES  |                            |                 |
| <u><i>Bonds that were Abated - Actual</i></u> |                            |                    | <u><i>Bonds that were Abated - Actual</i></u>     |                            |                    | <p>* The 2005D and 2008 bonds were refunded by the 2011 Bond - which is funded by Non-Home Rule Sales Tax.</p> <p>** The 2005A and 2005C bonds were refunded by the 2014B and 2014C bonds during fiscal year 2015.</p> <p>*** The 2007A bonds were refunded by the 2016 bonds during fiscal year 2017.</p> <p>^ The remaining 2005 Countryside bonds were refunded by the 2015A bonds during fiscal year 2016.</p> |                            |                 |
| <u>Bond Issue</u>                             | <u>Debt Service Amount</u> | <u>Fund</u>        | <u>Bond Issue</u>                                 | <u>Debt Service Amount</u> | <u>Fund</u>        |  |                            |                 |
| 2002 Fox Industrial                           | 78,563                     | Fox Industrial TIF | 2002 Fox Industrial                               | 76,783                     | Fox Industrial TIF |  |                            |                 |
| 2005 Countryside                              | 304,668                    | Countryside TIF    | 2005 Countryside                                  | 306,143                    | Countryside TIF    |  |                            |                 |
| 2005C   | <u>164,575</u>             | Water              | 2005C   | <u>167,725</u>             | Water              |  |                            |                 |
| <b>Total</b>                                  | <b>547,806</b>             |                    | <b>Total</b>                                      | <b>550,651</b>             |                    |  |                            |                 |
| <u><i>Bonds to NOT be Abated - Actual</i></u> |                            |                    | <u><i>Bonds that were NOT Abated - Actual</i></u> |                            |                    | BOND MATURITY DATES  |                            |                 |
| 2004B   | 263,850                    | Sewer              | 2004B   | 258,650                    | Sewer              | 2011 Refunding Bond matures in 2025 (FY 2026).   |                            |                 |
| 2007A   | 133,454                    | Water              | 2007A   | 133,866                    | Water              | 2015A Refunding Bond matures in 2034 (FY 2035).  |                            |                 |
| 2005A   | <u>326,379</u>             | Debt Service       | 2005D   | 1,385,950                  | Sewer              | 2016 Refunding Bond matures in 2022 (FY 2023).   |                            |                 |
| <b>Total</b>                                  | <b>723,683</b>             |                    | 2008  | 110,090                    | Sewer              | 2014 Countryside Refunding Bond matures in 2029 (FY 2030).   |                            |                 |
| % Change                                      | -67.29%                    |                    | 2005A   | <u>324,179</u>             | Debt Service       | 2014C Refunding Bond matures in 2024 (FY 2025).  |                            |                 |
|   |                            |                    | <b>Total</b>                                      | <b>2,212,735</b>           |                    | 2004B Bond matured in 2018 (FY 2019).  |                            |                 |
|   |                            |                    | % Change  | -                          |                    | 2014B Refunding Bond matures in 2022 (FY 2023).  |                            |                 |
|   |                            |                    |   |                            |                    | 2014A Bond matures in 2033 (FY 2034).  |                            |                 |
|   |                            |                    |   |                            |                    | Bond has matured.  |                            |                 |

**ORDINANCE NO. 2020-\_\_\_\_\_**

**AN ORDINANCE abating the tax levied for the year 2020 to pay the principal of and interest on the \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011, of the United City of Yorkville, Kendall County, Illinois.**

**WHEREAS** the City Council (the “*Corporate Authorities*”) of the United City of Yorkville, Kendall County, Illinois (the “*City*”), by Ordinance Number 2011-59, adopted on the 25th day of October, 2011 (the “*Ordinance*”), did provide for the issue of \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011 (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

**WHEREAS** the City will have the Pledged Revenues (as defined in the Ordinance) available for the purpose of paying the principal of and interest on the Bonds during the next succeeding bond year; and

**WHEREAS** it is necessary and in the best interests of the City that the tax heretofore levied for the year 2020 to pay the principal of and interest on the Bonds be abated;

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

**Section 1. *Abatement of Tax.*** The tax heretofore levied for the year 2020 in the Ordinance is hereby abated in its entirety.

**Section 2. *Filing of Ordinance.*** Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2020 in accordance with the provisions hereof.

**Section 3. *Effective Date.*** This Ordinance shall be in full force and effect upon its passage and approval as provided by law.

ADOPTED by the Corporate Authorities on the \_\_\_\_ day of \_\_\_\_\_,  
2020, pursuant to a roll call vote as follows:

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| 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, the \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,  
Illinois, the \_\_\_\_ day of \_\_\_\_\_, 2020.

Attest: \_\_\_\_\_  
CITY CLERK

STATE OF ILLINOIS     )  
  ) SS  
COUNTY OF KENDALL )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, 2020, there was filed in my office a duly certified copy of Ordinance No. \_\_\_\_\_ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2020 to pay the principal of and interest on the \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the \_\_\_\_ day of \_\_\_\_\_, 2020, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2020 for the payment of the City’s \$11,150,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2011, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
County Clerk

[SEAL]

**ORDINANCE NO. 2020-\_\_\_\_\_**

**AN ORDINANCE abating the tax levied for the year 2020 to pay the principal of and interest on the \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A, of the United City of Yorkville, Kendall County, Illinois.**

**WHEREAS** the City Council (the “*Corporate Authorities*”) of the United City of Yorkville, Kendall County, Illinois (the “*City*”), by Ordinance Number 2015-38, adopted on the 23rd day of June, 2015 (the “*Ordinance*”), did provide for the issue of \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

**WHEREAS** the City will have the Pledged Revenues (as defined in the Ordinance) available for the purpose of paying the principal of and interest on the Bonds during the next succeeding bond year; and

**WHEREAS** it is necessary and in the best interests of the City that the tax heretofore levied for the year 2020 to pay the principal of and interest on the Bonds be abated;

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

**Section 1. *Abatement of Tax.*** The tax heretofore levied for the year 2020 in the Ordinance is hereby abated in its entirety.

**Section 2. *Filing of Ordinance.*** Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2020 in accordance with the provisions hereof.

**Section 3. *Effective Date.*** This Ordinance shall be in full force and effect upon its passage and approval as provided by law.

ADOPTED by the Corporate Authorities on the \_\_\_\_ day of \_\_\_\_\_,  
2020, pursuant to a roll call vote as follows:

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| 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, the \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,  
Illinois, the \_\_\_\_ day of \_\_\_\_\_, 2020.

Attest: \_\_\_\_\_  
CITY CLERK

STATE OF ILLINOIS     )  
  ) SS  
COUNTY OF KENDALL )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, 2020, there was filed in my office a duly certified copy of Ordinance No. \_\_\_\_\_ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2020 to pay the principal of and interest on the \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the \_\_\_\_ day of \_\_\_\_\_, 2020, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2020 for the payment of the City’s \$5,575,000 General Obligation Bonds (Alternate Revenue Source), Series 2015A, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
County Clerk

[SEAL]

**ORDINANCE NO. 2020-\_\_\_\_\_**

**AN ORDINANCE abating the tax levied for the year 2020 to pay the principal of and interest on the \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016, of the United City of Yorkville, Kendall County, Illinois.**

**WHEREAS** the City Council (the “*Corporate Authorities*”) of the United City of Yorkville, Kendall County, Illinois (the “*City*”), by Ordinance Number 2016-55, adopted on the 11th day of October, 2016 (the “*Ordinance*”), did provide for the issue of \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016 (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

**WHEREAS** the City will have the Pledged Revenues (as defined in the Ordinance) available for the purpose of paying the principal of and interest on the Bonds during the next succeeding bond year; and

**WHEREAS** it is necessary and in the best interests of the City that the tax heretofore levied for the year 2020 to pay the principal of and interest on the Bonds be abated;

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

**Section 1. *Abatement of Tax.*** The tax heretofore levied for the year 2020 in the Ordinance is hereby abated in its entirety.

**Section 2. *Filing of Ordinance.*** Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2020 in accordance with the provisions hereof.

**Section 3. *Effective Date.*** This Ordinance shall be in full force and effect upon its passage and approval as provided by law.

ADOPTED by the Corporate Authorities on the \_\_\_\_ day of \_\_\_\_\_,  
2020, pursuant to a roll call vote as follows:

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| 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, the \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,  
Illinois, the \_\_\_\_ day of \_\_\_\_\_, 2020.

Attest: \_\_\_\_\_  
CITY CLERK

STATE OF ILLINOIS     )  
  ) SS  
COUNTY OF KENDALL )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, 2020, there was filed in my office a duly certified copy of Ordinance No. \_\_\_\_\_ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2020 to pay the principal of and interest on the \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the \_\_\_\_ day of \_\_\_\_\_, 2020, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2020 for the payment of the City’s \$5,800,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
County Clerk

[SEAL]

**ORDINANCE NO. 2020-\_\_\_\_\_**

**AN ORDINANCE abating the tax levied for the year 2020 to pay the principal of and interest on the \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014, of the United City of Yorkville, Kendall County, Illinois.**

**WHEREAS** the City Council (the “*Corporate Authorities*”) of the United City of Yorkville, Kendall County, Illinois (the “*City*”), by Ordinance Number 2013-60, adopted on the 22nd day of October, 2013 (the “*Ordinance*”), did provide for the issue of \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014 (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

**WHEREAS** the City will have the Pledged Revenues (as defined in the Ordinance) available for the purpose of paying the principal of and interest on the Bonds during the next succeeding bond year; and

**WHEREAS** it is necessary and in the best interests of the City that the tax heretofore levied for the year 2020 to pay the principal of and interest on the Bonds be abated;

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

**Section 1. *Abatement of Tax.*** The tax heretofore levied for the year 2020 in the Ordinance is hereby abated in its entirety.

**Section 2. *Filing of Ordinance.*** Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2020 in accordance with the provisions hereof.

**Section 3. *Effective Date.*** This Ordinance shall be in full force and effect upon its passage and approval as provided by law.

ADOPTED by the Corporate Authorities on the \_\_\_\_ day of \_\_\_\_\_,  
2020, pursuant to a roll call vote as follows:

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| 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, the \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,  
Illinois, the \_\_\_\_ day of \_\_\_\_\_, 2020.

Attest: \_\_\_\_\_  
CITY CLERK

STATE OF ILLINOIS     )  
  ) SS  
COUNTY OF KENDALL )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, 2020, there was filed in my office a duly certified copy of Ordinance No. \_\_\_\_\_ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2020 to pay the principal of and interest on the \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the \_\_\_\_ day of \_\_\_\_\_, 2020, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2020 for the payment of the City’s \$1,235,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
County Clerk

[SEAL]

**ORDINANCE NO. 2020-\_\_\_\_\_**

**AN ORDINANCE abating the tax levied for the year 2020 to pay the principal of and interest on the \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C, of the United City of Yorkville, Kendall County, Illinois.**

**WHEREAS** the City Council (the “*Corporate Authorities*”) of the United City of Yorkville, Kendall County, Illinois (the “*City*”), by Ordinance Number 2014-32, adopted on the 22nd day of July, 2014 (the “*Ordinance*”), did provide for the issue of \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

**WHEREAS** the City will have the Pledged Revenues (as defined in the Ordinance) available for the purpose of paying the principal of and interest on the Bonds during the next succeeding bond year; and

**WHEREAS** it is necessary and in the best interests of the City that the tax heretofore levied for the year 2020 to pay the principal of and interest on the Bonds be abated;

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

**Section 1. *Abatement of Tax.*** The tax heretofore levied for the year 2020 in the Ordinance is hereby abated in its entirety.

**Section 2. *Filing of Ordinance.*** Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2020 in accordance with the provisions hereof.

**Section 3. *Effective Date.*** This Ordinance shall be in full force and effect upon its passage and approval as provided by law.

ADOPTED by the Corporate Authorities on the \_\_\_\_ day of \_\_\_\_\_,  
2020, pursuant to a roll call vote as follows:

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| 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, the \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,  
Illinois, the \_\_\_\_ day of \_\_\_\_\_, 2020.

Attest: \_\_\_\_\_  
CITY CLERK

STATE OF ILLINOIS     )  
  ) SS  
COUNTY OF KENDALL )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, 2020, there was filed in my office a duly certified copy of Ordinance No. \_\_\_\_\_ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2020 to pay the principal of and interest on the \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the \_\_\_\_ day of \_\_\_\_\_, 2020, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2020 for the payment of the City’s \$1,290,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014C, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
County Clerk

[SEAL]

**ORDINANCE NO. 2020-\_\_\_\_\_**

**AN ORDINANCE abating the tax levied for the year 2020 to pay the principal of and interest on the \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B, of the United City of Yorkville, Kendall County, Illinois.**

**WHEREAS** the City Council (the “*Corporate Authorities*”) of the United City of Yorkville, Kendall County, Illinois (the “*City*”), by Ordinance Number 2014-32, adopted on the 22nd day of July, 2014 (the “*Ordinance*”), did provide for the issue of \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

**WHEREAS** the City will have the Pledged Revenues (as defined in the Ordinance) available for the purpose of paying the principal of and interest on the Bonds during the next succeeding bond year; and

**WHEREAS** it is necessary and in the best interests of the City that the tax heretofore levied for the year 2020 to pay the principal of and interest on the Bonds be abated;

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

**Section 1. *Abatement of Tax.*** The tax heretofore levied for the year 2020 in the Ordinance is hereby abated in its entirety.

**Section 2. *Filing of Ordinance.*** Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2020 in accordance with the provisions hereof.

**Section 3. *Effective Date.*** This Ordinance shall be in full force and effect upon its passage and approval as provided by law.

ADOPTED by the Corporate Authorities on the \_\_\_\_ day of \_\_\_\_\_,  
2020, pursuant to a roll call vote as follows:

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| 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, the \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,  
Illinois, the \_\_\_\_ day of \_\_\_\_\_, 2020.

Attest: \_\_\_\_\_  
CITY CLERK

STATE OF ILLINOIS     )  
  ) SS  
COUNTY OF KENDALL )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, 2020, there was filed in my office a duly certified copy of Ordinance No. \_\_\_\_\_ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2020 to pay the principal of and interest on the \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the \_\_\_\_ day of \_\_\_\_\_, 2020, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2020 for the payment of the City’s \$2,300,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2014B, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
County Clerk

[SEAL]

**ORDINANCE NO. 2020-\_\_\_\_\_**

**AN ORDINANCE abating the tax levied for the year 2020 to pay the principal of and interest on the \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A, of the United City of Yorkville, Kendall County, Illinois.**

**WHEREAS** the City Council (the “*Corporate Authorities*”) of the United City of Yorkville, Kendall County, Illinois (the “*City*”), by Ordinance Number 2014-32, adopted on the 22nd day of July, 2014 (the “*Ordinance*”), did provide for the issue of \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

**WHEREAS** the City will have the Pledged Revenues (as defined in the Ordinance) available for the purpose of paying the principal of and interest on the Bonds during the next succeeding bond year; and

**WHEREAS** it is necessary and in the best interests of the City that the tax heretofore levied for the year 2020 to pay the principal of and interest on the Bonds be abated;

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

**Section 1. *Abatement of Tax.*** The tax heretofore levied for the year 2020 in the Ordinance is hereby abated in its entirety.

**Section 2. *Filing of Ordinance.*** Forthwith upon the adoption of this ordinance, the City Clerk shall file a certified copy hereof with the County Clerk of The County of Kendall, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2020 in accordance with the provisions hereof.

**Section 3. *Effective Date.*** This Ordinance shall be in full force and effect upon its passage and approval as provided by law.

ADOPTED by the Corporate Authorities on the \_\_\_\_ day of \_\_\_\_\_,  
2020, pursuant to a roll call vote as follows:

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| 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, the \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

PASSED by the City Council of the United City of Yorkville, Kendall County,  
Illinois, the \_\_\_\_ day of \_\_\_\_\_, 2020.

Attest: \_\_\_\_\_  
CITY CLERK

STATE OF ILLINOIS     )  
  ) SS  
COUNTY OF KENDALL )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of the County of Kendall, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, 2020, there was filed in my office a duly certified copy of Ordinance No. \_\_\_\_\_ entitled:

AN ORDINANCE abating the tax hereto levied for the year 2020 to pay the principal of and interest on the \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A, of the United City of Yorkville, Kendall County, Illinois.

(the “*Ordinance*”) duly adopted by the City Council of the United City of Yorkville, Kendall County, Illinois (the “*City*”), on the \_\_\_\_ day of \_\_\_\_\_, 2020, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2020 for the payment of the City’s \$4,295,000 General Obligation Bonds (Alternate Revenue Source), Series 2014A, as described in the Ordinance will be abated as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
County Clerk

[SEAL]



| 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

New Business #6

Tracking Number

ADM 2020-71

### Agenda Item Summary Memo

**Title:** Special Service Area Abatement Ordinances

**Meeting and Date:** Administration Committee – November 18, 2020

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

#### 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:

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



# Memorandum

**To:** Administration Committee  
**From:** Rob Fredrickson, Finance Director  
**Date:** November 11, 2020  
**Subject:** SSA No. 2003-100 Raintree Village – Tax Abatement

The table below represents a year-over year comparison of maximum and extended tax levy amounts on a per parcel basis for the Raintree Village Special Service Area (2003-100), as shown on Table 5 (page 7) of the Administration Report prepared by the City's SSA consultant, David Taussig & Associates.

## Special Service No. 2003-100 (Raintree Village)

| <u>Tax Classification</u>      | <u>2020 Levy</u> | <u>2019 Levy</u> | <u>% Change</u> |
|--------------------------------|------------------|------------------|-----------------|
| <b>Maximum Parcel Amount</b>   |                  |                  |                 |
| Single Family                  | \$ 2,623.00      | \$ 2,584.00      | 1.51%           |
| Duplex                         | \$ 2,147.00      | \$ 2,115.00      | 1.51%           |
| <b>Extended Parcel Amounts</b> |                  |                  |                 |
| Single Family                  | \$ 2,153.66      | \$ 2,121.04      | 1.54%           |
| Duplex                         | \$ 1,762.84      | \$ 1,736.08      | 1.54%           |

As noted above, extended (actual) 2020 tax levy amounts will increase by 1.5% for both single family and duplex parcels in comparison with the previous year. Taken in the aggregate, these parcels will yield special service area property taxes totaling \$533,384.14 (out of a maximum amount of \$657,015.00 – with \$123,630.86 being abated).

It is the recommendation of staff that the SSA abatement ordinance be approved. Both the ordinance and Raintree Village SSA Administration Report have been attached for your review and consideration.

**ORDINANCE NO. 2020-\_\_\_\_\_**

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES  
FOR SPECIAL SERVICE AREA NUMBER 2003-100  
(RAINTREE VILLAGE PROJECT) AND  
APPROVING THE AMENDED SPECIAL TAX ROLL**

BE IT ORDAINED BY THE CITY COUNCIL OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. It is found and declared by the City Council of the United City of Yorkville, Kendall County, Illinois (the "City"), as follows:

(a) The City Council of the City adopted Ordinance No. 2003-55 on August 12, 2003 (the "Bond Ordinance") which: (i) provided for the issuance of \$7,150,000 of Special Service Area Number 2003-100 Special Tax Bonds, Series 2003 (Raintree Village Project) (the "Bonds"), of the United City of Yorkville, for the purpose of paying for the costs of certain improvements benefiting the Special Service Area Number 2003-100 (the "Special Service Area"); and (ii) provided for the levy of a Special Tax upon all taxable property within the Special Service Area sufficient to pay the principal of the Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and Administrative Expenses of the Special Service Area for each such year. The Bond Ordinance also authorized the City to abate the taxes levied pursuant to such Ordinance to the extent the taxes levied exceeded the Special Tax Requirement (as defined in the Bond Ordinance) as calculated pursuant to the Special Tax Roll and Report for the Special Service Area (the "Special Tax Roll") prepared by David Taussig & Associates, Inc. (the "Consultant").

(b) Pursuant to the Special Tax Roll, the Consultant of the City has determined that the Special Tax Requirement for 2020 for the Bonds is \$533,384.14 and the 2020 Levy

for Special Taxes is \$533,384.14 (which complies with the Kendall County tax billing requirement of rounding the per parcel special tax up to the nearest even cent on single family property).

Section 2. Of the \$657,015.00 of Special Taxes levied for calendar year 2020 pursuant to Section 6 of the Bond Ordinance \$123,630.86 of such Special Taxes is hereby abated resulting in a 2020 calendar year levy of \$533,384.14.

Section 3. It is the duty of the County Clerk of Kendall County to abate those taxes as provided in Section 2 of this Ordinance.

Section 4. The City Council of the City hereby approves the United City of Yorkville Special Service Area Number 2003-100 Administration Report Levy Year 2020 dated November 5, 2020 prepared by David Taussig & Associates, Inc. and the 2020 Amended Special Tax Roll attached to such report with such changes therein as are deemed necessary by the Mayor and the City's consultant to reflect any changes in final parcel identification numbers.

Section 5. All ordinances, resolutions and orders or parts of ordinances, resolutions and orders in conflict with this ordinance are repealed to the extent of such conflict. The City Clerk shall cause this Ordinance to be published in pamphlet form. This Ordinance shall be in full force and effect after passage and publication as provided by law.

PASSED by the City Council of the City this \_\_\_\_\_, 2020.

KEN KOCH \_\_\_\_\_

DAN TRANSIER \_\_\_\_\_

JACKIE MILSCHEWSKI \_\_\_\_\_

ARDEN JOE PLOCHER \_\_\_\_\_

CHRIS FUNKHOUSER \_\_\_\_\_

JOEL FRIEDERS \_\_\_\_\_

SEAVER TARULIS \_\_\_\_\_

JASON PETERSON \_\_\_\_\_

\_\_\_\_\_  
City Clerk

SIGNED by the Mayor this \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Published in pamphlet form \_\_\_\_\_, 2020.



[www.FinanceDTA.com](http://www.FinanceDTA.com)

**ADMINISTRATION REPORT  
(LEVY YEAR 2020)**

**UNITED CITY OF YORKVILLE**

**SPECIAL SERVICE AREA NO. 2003-100**

November 5, 2020

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds

*Newport Beach / San Jose / San Francisco / Riverside  
Dallas / Houston / Raleigh / Tampa*



[www.FinanceDTA.com](http://www.FinanceDTA.com)

5000 Birch Street, Suite 6000  
Newport Beach, CA 92660

## UNITED CITY OF YORKVILLE



## ADMINISTRATION REPORT (LEVY YEAR 2020)

Special Service Area No. 2003-100

Prepared for:

**United City of Yorkville**

800 Game Farm Road

Yorkville, IL 60560

# TABLE OF CONTENTS

## SECTION

|  |    |
|--|----|
| INTRODUCTION .....   | 1  |
| A Authorized Special Services .....                        | 1  |
| B Bonded Indebtedness .....                                | 2  |
| C Special Taxes .....                                      | 2  |
| I SPECIAL TAX REQUIREMENT .....                            | 3  |
| II ACCOUNT ACTIVITY SUMMARY .....                          | 4  |
| III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES .....      | 7  |
| IV PRIOR YEAR SPECIAL TAX COLLECTIONS .....                | 9  |
| A 2019 Special Tax Receipts.....                           | 9  |
| B Tax Sales and Foreclosures .....                         | 9  |
| V DEVELOPMENT STATUS.....                                  | 10 |
| A Equalized Assessed Value .....                           | 10 |
| VI OUTSTANDING BONDS .....                                 | 11 |
| A Bond Redemptions from Special Tax Prepayments.....       | 11 |
| B Special Tax Prepayments.....                             | 11 |
| VII EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO ..... | 12 |
| VIII AD VALOREM PROPERTY TAX RATES.....                    | 13 |

## APPENDICES

|            |                                   |
|------------|-----------------------------------|
| APPENDIX A | FUNDS AND ACCOUNTS                |
| APPENDIX B | APPLICATION OF SPECIAL TAX        |
| APPENDIX C | APPLICATION OF EARNINGS           |
| APPENDIX D | DEBT SERVICE SCHEDULE             |
| APPENDIX E | AERIAL APPENDIX OF SSA BOUNDARIES |
| APPENDIX F | SPECIAL TAX ROLL AND REPORT       |
| APPENDIX G | 2019 AMENDED SPECIAL TAX ROLL     |

## **INTRODUCTION**

This report calculates the 2020 special taxes required to pay annual debt service on the United City of Yorkville (the "City") Special Service Area Number 2003-100 ("SSA No. 2003-100") Special Tax Bonds, Series 2003 (Raintree Village Project) (the "Series 2003 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2003-100. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2003-100. The City Aldermen must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of Kendall County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

SSA No. 2003-100 was established by Ordinance No. 2003-54 (the "Establishing Ordinance"), adopted on August 12, 2003. The Establishing Ordinance authorized SSA No. 2003-100 to provide special services, issue bonds, and levy a special tax to repay the bonds.

### **A Authorized Special Services**

The authorized special services include:

- Engineering;
- Soil testing and appurtenant work;
- Mass grading and demolition;
- Storm water management facilities;
- Storm drainage systems and storm sewers;
- Site clearing and tree removal;
- Public water facilities;
- Sanitary sewer facilities;
- Erosion control measures;
- Roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, equestrian paths and related street improvements, equipment and materials necessary for the maintenance thereof;
- Landscaping, wetland mitigation and tree installation;
- Costs for land and easement acquisitions relating to any of the foregoing improvements; and
- Required tap-on and related fees for water or sanitary sewer services and other eligible costs.

## **B Bonded Indebtedness**

The Establishing Ordinance specified that not more than \$15,000,000 in bonds may be issued by SSA No. 2003-100. Ordinance No. 2003-55 (the "2003 Bond Ordinance"), adopted on August 12, 2003, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$8,000,000 in Series 2003 Bonds. The Series 2003 Bonds were issued in the amount of \$7,150,000 in September 2003.

The Series 2003 Bonds were refunded in May 2013. Ordinance No. 2013-25 (the "2013 Bond Ordinance"), adopted on April 23, 2013, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$7,300,000 in bonds.

United City of Yorkville Special Service Area Number 2003-100 Special Tax Refunding Bonds, Series 2013 (the "Series 2013 Bonds") were issued in May 2013 in the amount of \$6,705,000. The current debt service schedule is attached hereto as Appendix D and a brief summary of any optional redemption of bonds is contained in Section VI herein.

## **C Special Taxes**

The Establishing Ordinance incorporates the United City of Yorkville Special Service Area Number 2003-100 Special Tax Roll and Report (the "Special Tax Roll and Report"). The Special Tax Roll and Report sets forth the Maximum Parcel Special Taxes which have been levied for the payment of principal of and interest on the Series 2013 Bonds and the administration and maintenance of SSA No. 2003-100 and is attached hereto as Appendix F. A table of the Maximum Parcel Special Taxes is included in Section III herein.

**I SPECIAL TAX REQUIREMENT**

The SSA No. 2003-100 2020 Special Tax Requirement is equal to \$533,384. As shown in Table 1 below, the 2020 Special Tax Requirement is equal to the sum of the Series 2013 debt service for the 12 months ending March 1, 2022, estimated administrative expenses, contingency for estimated delinquent special taxes, and, if necessary, to replenish the reserve fund, as shown in Table 1 below.

**Table 1: 2020 Special Tax Requirement**

| Types of Funds                                  | Total Amount |
|---|--------------|
| <b>Sources of Funds</b>                         |              |
| Prior Year Surplus                              | \$16,514     |
| Earnings  | \$0          |
| <b>Special Taxes</b>                            |              |
| Billed  | \$528,050    |
| Delinquency Contingency                         | \$5,334      |
| <b>Subtotal</b>                                 | \$549,898    |
| <b>Uses of Funds</b>                            |              |
| <b>Debt Service</b>                             |              |
| Interest - 09/01/2021                           | (\$121,082)  |
| Interest - 03/01/2022                           | (\$121,082)  |
| Principal - 03/01/2022                          | (\$276,000)  |
| Administrative Expenses                         | (\$26,400)   |
| Delinquent Special Taxes                        | (\$5,334)    |
| <b>Subtotal</b>                                 | (\$549,898)  |
| <b>Projected Surplus/(Deficit) - 03/01/2022</b> | \$0          |

## **II ACCOUNT ACTIVITY SUMMARY**

The Trust Indenture for the Series 2013 Bonds (the "2013 Indenture") establishes six funds and one account. The six funds are the Bond and Interest Fund, Reserve Fund, Special Reserve Fund, Cost of Issuance Fund, Administrative Expense Fund, and Rebate Fund. Within the Bond and Interest Fund is the Special Redemption Account. A diagram of the funds and accounts is included herein as Appendix A.

Money held in any of the funds and accounts can be invested at the direction of the City and in conformance with the limitations set forth in the 2013 Indenture. Investment interest earnings, if any, will generally be applied to the fund or account for which the investment is made. Diagrams of the application of special taxes and earnings are attached as Appendices B and C, respectively.

A summary of account activity for the twelve months ending September 30, 2020, is shown in Table 2 on the following page.

Table 2: Transaction Summary

| Types of Funds                          | Administrative Expense Fund | Reserve Fund     | Bond & Interest Fund | Special Reserve Fund | 13 Special Redemption Fund |
|---|-----------------------------|------------------|----------------------|----------------------|----------------------------|
| <b>Sources of Funds - Actual</b>        |                             |                  |                      |                      |                            |
| Beginning Balance - 10/01/2019          | \$10,304                    | \$558,045        | \$426,342            | \$41,235             | \$568                      |
| Earnings                                | \$109                       | \$5,152          | \$3,366              | \$381                | \$5                        |
| <b>Special Taxes</b>                    |                             |                  |                      |                      |                            |
| Prior Year(s)                           | \$0                         | \$0              | \$21,517             | \$0                  | \$0                        |
| Levy Year 2019                          | \$0                         | \$0              | \$506,188            | \$0                  | \$0                        |
| Prepayment Receipts                     | \$0                         | \$0              | \$0                  | \$0                  | \$0                        |
| Miscellaneous Source of Funds           | \$0                         | \$0              | \$0                  | \$0                  | \$0                        |
| <b>Uses of Funds - Actual</b>           |                             |                  |                      |                      |                            |
| Account Transfers                       | \$0                         | \$0              | \$0                  | \$0                  | \$0                        |
| <b>Administrative Expense Transfers</b> |                             |                  |                      |                      |                            |
| Fiscal Year 2019 Prefunding             | \$11,396                    | \$0              | (\$11,396)           | \$0                  | \$0                        |
| Fiscal Year 2019 Budget                 | \$0                         | \$0              | \$0                  | \$0                  | \$0                        |
| <b>Debt Service</b>                     |                             |                  |                      |                      |                            |
| Interest - 03/01/2020                   | \$0                         | \$0              | (\$123,280)          | \$0                  | \$0                        |
| Principal - 03/01/2020                  | \$0                         | \$0              | (\$236,000)          | \$0                  | \$0                        |
| Interest - 09/01/2020                   | \$0                         | \$0              | (\$127,740)          | \$0                  | \$0                        |
| <b>Bond Redemptions/Prepayments</b>     |                             |                  |                      |                      |                            |
| Principal Redemption                    | \$0                         | \$0              | \$0                  | \$0                  | \$0                        |
| Redemption Premium                      | \$0                         | \$0              | \$0                  | \$0                  | \$0                        |
| Property Owner Refunds                  | \$0                         | \$0              | \$0                  | \$0                  | \$0                        |
| Administrative Expenses                 | (\$21,250)                  | \$0              | \$0                  | \$0                  | \$0                        |
| <b>Ending Balance - 09/30/2020</b>      | <b>\$559</b>                | <b>\$563,198</b> | <b>\$458,998</b>     | <b>\$41,616</b>      | <b>\$572</b>               |

The calculation of the estimated 2021 bond year-end fund balances and excess reserve funds is shown in Table 3 below.

**Table 3: Estimated 2021 Bond Year-End Fund Balances (10/01/2020 through 03/01/2021)**

| Types of Funds                                | Administrative Expense Fund | Reserve Fund | Bond & Interest Fund | Special Reserve Fund | 13 Special Redemption Fund |
|---|-----------------------------|--------------|----------------------|----------------------|----------------------------|
| <b>Sources of Funds - Projected</b>           |                             |              |                      |                      |                            |
| Beginning Balance - 09/30/2020                | \$559                       | \$563,198    | \$458,998            | \$41,616             | \$572                      |
| Earnings                                      | \$0                         | \$0          | \$0                  | \$0                  | \$0                        |
| <b>Special Taxes</b>                          |                             |              |                      |                      |                            |
| Prior Year(s)                                 | \$0                         | \$0          | \$0                  | \$0                  | \$0                        |
| Levy Year 2019                                | \$0                         | \$0          | \$14,580             | \$0                  | \$0                        |
| Projected Tax Sale Receipts                   | \$0                         | \$0          | \$0                  | \$0                  | \$0                        |
| <b>Uses of Funds - Projected</b>              |                             |              |                      |                      |                            |
| <b>Account Transfers</b>                      |                             |              |                      |                      |                            |
| Bond Redemption/Prepayments                   | \$0                         | \$0          | \$0                  | \$0                  | \$0                        |
| All Other / Non Administrative Expense        | \$0                         | \$39,602     | (\$39,602)           | \$0                  | \$0                        |
| <b>Administrative Expense Transfers</b>       |                             |              |                      |                      |                            |
| Levy Year 2020 Prefunding                     | \$26,400                    | \$0          | (\$26,400)           | \$0                  | \$0                        |
| Levy Year 2019 Budget                         | \$8,091                     | \$0          | (\$8,091)            | \$0                  | \$0                        |
| <b>Debt Service</b>                           |                             |              |                      |                      |                            |
| Principal - 03/01/2021                        | \$0                         | \$0          | (\$256,000)          | \$0                  | \$0                        |
| Interest - 03/01/2021                         | \$0                         | \$0          | (\$126,970)          | \$0                  | \$0                        |
| <b>Bond Redemptions/Prepayments</b>           |                             |              |                      |                      |                            |
| Principal Redemption                          | \$0                         | \$0          | \$0                  | \$0                  | \$0                        |
| Redemption Premium                            | \$0                         | \$0          | \$0                  | \$0                  | \$0                        |
| Property Owner Refunds                        | \$0                         | \$0          | \$0                  | \$0                  | \$0                        |
| <b>Administrative Expenses</b>                |                             |              |                      |                      |                            |
| Remaining Levy Year 2019 Expenses             | (\$8,650)                   | \$0          | \$0                  | \$0                  | \$0                        |
| Ending Balance - 03/01/2021                   | \$26,400                    | \$602,800    | \$16,514             | \$41,616             | \$572                      |
| Reserve Fund Requirement                      | \$0                         | (\$602,800)  | \$0                  | (\$41,616)           | \$0                        |
| Funds Not Eligible for Levy Surplus           | (\$26,400)                  | \$0          | \$0                  | \$0                  | (\$572)                    |
| <b>Projected Surplus/(Deficit) 03/01/2021</b> | <b>\$0</b>                  | <b>\$0</b>   | <b>\$16,514</b>      | <b>\$0</b>           | <b>\$0</b>                 |

**III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES**

Pursuant to the Special Tax Roll and Report, the 2020 Maximum Parcel Special Taxes equal \$657,015. For purposes of the Abatement Ordinance, subtracting the 2020 Special Tax Requirement of \$533,384, results in an abatement of \$123,631. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2003-100 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

The maximum, abated, and extended special tax for each special tax classification is shown in Table 4 below. The Amended Special Tax Roll, which lists the maximum, abated, and extended special tax for each parcel, is attached as Appendix G. Note, the special tax levy and abatement have been adjusted to reconcile with the special taxes set forth in the bond ordinance.

**Table 4: Maximum, Abated and Extended Special Taxes**

| Special Tax Classification  | Maximum Parcel Special Tax | Abated Special Tax | Extended Special Tax |
|-----------------------------|----------------------------|--------------------|----------------------|
| Single Family Dwelling Unit | \$2,623.00                 | \$469.34           | \$2,153.66           |
| Duplex Dwelling Unit        | \$2,147.00                 | \$384.16           | \$1,762.84           |

A comparison of the maximum and extended special tax amounts for 2020 and 2019 is shown in Table 5 below.

**Table 5: Comparison of Maximum and Extended Special Taxes**

| Special Tax Classification        | Levy Year 2020 | Levy Year 2019 | Percentage Change |
|-----------------------------------|----------------|----------------|-------------------|
| <b>Maximum Parcel Special Tax</b> |                |                |                   |
| Single Family Dwelling Unit       | \$2,623.00     | \$2,584.00     | 1.5%              |
| Duplex Dwelling Unit              | \$2,147.00     | \$2,115.00     | 1.5%              |
| <b>Extended Special Tax</b>       |                |                |                   |
| Single Family Dwelling Unit       | \$2,153.66     | \$2,121.04     | 1.5%              |
| Duplex Dwelling Unit              | \$1,762.84     | \$1,736.08     | 1.5%              |

The schedule of the remaining SSA No. 2003-100 Maximum Parcel Special Taxes is shown in Table 6 on the following page. The Maximum Parcel Special Taxes escalate 1.50% annually through 2031.

**Table 6: Maximum Parcel Special Taxes**

| Levy Year | Collection Year | Aggregate <sup>1</sup> | Per Unit      |         |
|-----------|-----------------|------------------------|---------------|---------|
|           |                 |                        | Single Family | Duplex  |
| 2020      | 2021            | \$649,622              | \$2,623       | \$2,147 |
| 2021      | 2022            | \$659,287              | \$2,662       | \$2,179 |
| 2022      | 2023            | \$669,214              | \$2,702       | \$2,212 |
| 2023      | 2024            | \$679,324              | \$2,743       | \$2,245 |
| 2024      | 2025            | \$689,513              | \$2,784       | \$2,279 |
| 2025      | 2026            | \$699,885              | \$2,826       | \$2,313 |
| 2026      | 2027            | \$710,336              | \$2,868       | \$2,348 |
| 2027      | 2028            | \$720,970              | \$2,911       | \$2,383 |
| 2028      | 2029            | \$731,866              | \$2,955       | \$2,419 |
| 2029      | 2030            | \$742,762              | \$2,999       | \$2,455 |
| 2030      | 2031            | \$753,920              | \$3,044       | \$2,492 |
| 2031      | 2032            | \$765,261              | \$3,090       | \$2,529 |

Notes:

1. Special Taxes per the 2013 Bond Ordinance, as adjusted for prepayments.

#### **IV PRIOR YEAR SPECIAL TAX COLLECTIONS**

The SSA No. 2003-100 special tax is billed and collected by Kendall County (the "County") in the same manner and at the same time as general ad valorem property taxes. The City may provide for other means of collecting the special tax, if necessary, to meet the financial obligations of SSA No. 2003-100.

##### **A 2019 Special Tax Receipts**

As of November 10, 2020, SSA No. 2003-100 2019 special tax receipts totaled \$525,301. There are no delinquent special taxes

##### **B Tax Sales and Foreclosures**

The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the special tax. The City is not currently pursuing any foreclosure actions.

**V DEVELOPMENT STATUS**

SSA No. 2003-100 is comprised of 200 single-family homes and 86 duplex units which is consistent with the original projections. An aerial map of SSA No. 2003-100 is attached as Appendix E. The number of units in each plat is summarized in Table 7 below.

**Table 7: Land Use Summary**

| Plat         | Recorded | Land Use      | Number of Units |
|--------------|----------|---------------|-----------------|
| Unit 1       | Yes      | Single Family | 100             |
| Unit 2       | Yes      | Single Family | 100             |
| Unit 3       | Yes      | Duplex        | 86              |
| <b>Total</b> |          |               | <b>286</b>      |

**A Equalized Assessed Value**

**VI OUTSTANDING BONDS**

The Series 2013 Bonds were issued in May 2013 as fixed rate bonds with an original principal amount of \$6,705,000. As of September 2, 2020, the outstanding principal was \$5,198,000. The current debt schedule adjusted for early redemptions from special tax prepayments is attached herein as Appendix D.

**A Bond Redemptions from Special Tax Prepayments**

As a result of special tax prepayments received from property owners, \$65,000 of the Series 2013 Bonds were redeemed as shown in Table 8 below.

**Table 8: Special Mandatory Bond Redemptions from Special Tax Prepayments**

| <b>Redemption Date</b> | <b>Bonds Redeemed</b> |
|------------------------|-----------------------|
| September 1, 2015      | \$25,000              |
| September 1, 2018      | \$40,000              |
| <b>Total Redeemed</b>  | <b>\$65,000</b>       |

**B Special Tax Prepayments**

The SSA No. 2003-100 Maximum Parcel Special Tax may be prepaid and permanently satisfied, or prepaid in part, provided that proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the Administrator and in accordance with the Bond Indenture. The prepayment calculation formula is set forth in the Special Tax Roll and Report.

To date, the Maximum Parcel Special Tax has been prepaid in full for 17 single-family dwelling units and seven duplex dwelling units. No partial prepayments have been received.

**VII EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO**

The SSA No. 2003-100 Equalized Assessed Value and Value-to-Lien Ratio is shown in Table 9 below.

**Table 9: Equalized Assessed Value and Value-to-Lien Ratio**

| 2019 Equalized Assessed Value <sup>2</sup> | 2019 Appraised Value <sup>3</sup> | Outstanding Bonds <sup>4</sup> | Value to Lien Ratio |
|--|-----------------------------------|--------------------------------|---------------------|
| \$17,923,964                               | \$53,771,892                      | \$5,198,000                    | 10.34:1             |

Notes:

2. Source: Kendall County.
3. Appraised Value is equal to three times the equalized assessed value.
4. As of September 2, 2020.

**VIII AD VALOREM PROPERTY TAX RATES**

The 2019 general ad valorem tax rates for SSA No. 2003-100 are shown in Table 10 below.

**Table 10: 2019 Ad Valorem Property Tax Rates**

| Type of Rate                             | Interest Rate     |
|--|-------------------|
| <b>City Rates<sup>5</sup></b>            |                   |
| Corporate                                | 0.181110%         |
| Bonds and Interest                       | 0.000000%         |
| I.M.R.F.                                 | 0.000000%         |
| Police Protection                        | 0.156180%         |
| Police Pension                           | 0.222300%         |
| Garbage                                  | 0.000000%         |
| Audit                                    | 0.005420%         |
| Liability Insurance                      | 0.007230%         |
| Social Security/IMRF                     | 0.027100%         |
| School Crossing Guard                    | 0.003620%         |
| Unemployment Insurance                   | 0.000000%         |
| Road and Bridge Transfer                 | 0.000000%         |
| <b>Subtotal</b>                          | <b>0.602960%</b>  |
| <b>Kendall Township<sup>5</sup></b>      |                   |
| County                                   | 0.640880%         |
| Bristol-Kendall Fire Protection District | 0.720240%         |
| Forest Preserve                          | 0.154160%         |
| Junior College #516                      | 0.527270%         |
| Yorkville Library                        | 0.282920%         |
| Yorkville/Bristol Sanitary District      | 0.000000%         |
| Kendall Township                         | 0.099280%         |
| Kendall Road District                    | 0.252690%         |
| School District CU-115                   | 7.033800%         |
| <b>Subtotal</b>                          | <b>9.71124%</b>   |
| <b>Total Tax Rate</b>                    | <b>10.314200%</b> |

Notes:

- Source: Kendall County for Tax Code KE015.

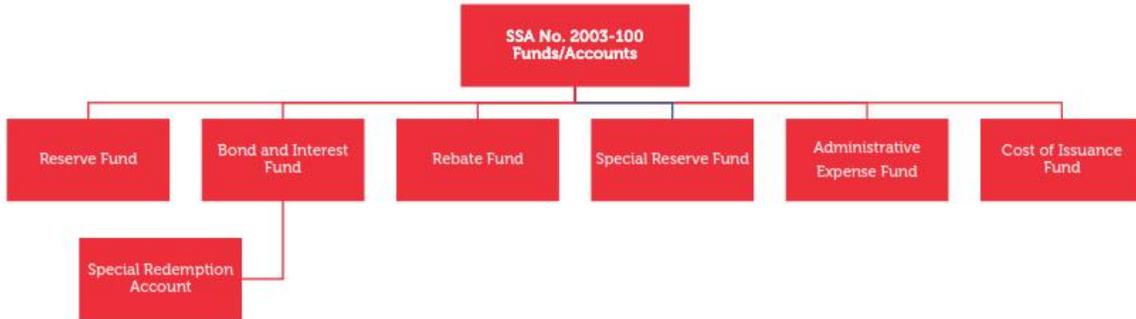
# **APPENDIX A**

United City of Yorkville SSA No. 2003-100  
Administration Report  
(Levy Year 2020)



## **FUNDS AND ACCOUNTS**

**United City of Yorkville  
Special Service Area No. 2003-100  
Funds and Accounts**



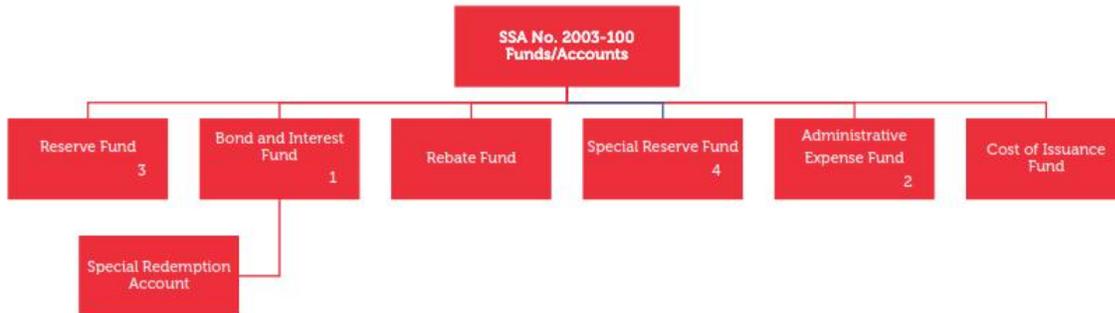
## **APPENDIX B**

United City of Yorkville SSA No. 2003-100  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF SPECIAL TAX**

**United City of Yorkville  
Special Service Area No. 2003-100  
Application of Special Tax<sup>1</sup>**



**Notes:**

1. Special Tax applied in sequence indicated.

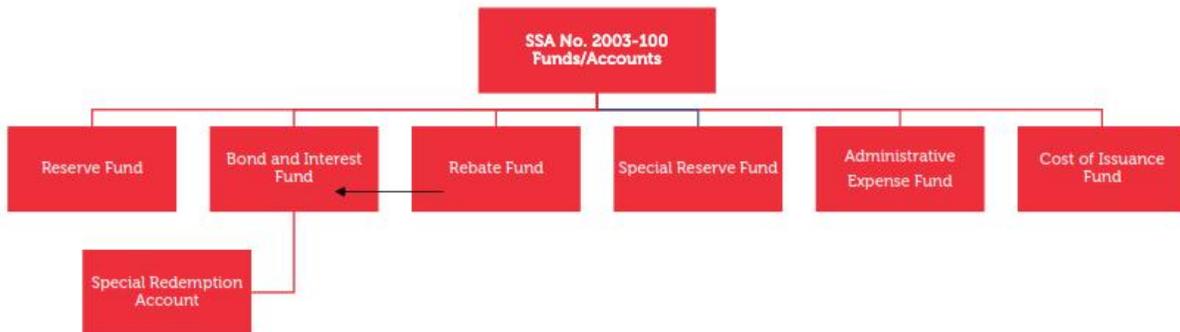
## **APPENDIX C**

United City of Yorkville SSA No. 2003-100  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF EARNINGS**

# United City of Yorkville Special Service Area No. 2003-100 Application of Earnings<sup>1</sup>



**Notes:**

1. Earnings remain in fund or account from which they accrued unless otherwise indicated.

## **APPENDIX D**

United City of Yorkville SSA No. 2003-100  
Administration Report  
(Levy Year 2020)



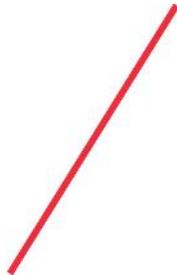
## **DEBT SERVICE SCHEDULE**

**United City of Yorkville**  
**Special Service Area No. 2003-100**  
**Debt Service Schedule**

| <b>Year Ending<br/>(3/1)</b>                  | <b>Payment Date</b> | <b>Principal</b>   | <b>Interest</b>    | <b>Debt Service</b> |
|---|---------------------|--------------------|--------------------|---------------------|
| 2014  | 9/1/2012            | \$0                | \$218,625          | \$218,625           |
| 2014  | 3/1/2013            | \$82,000           | \$218,625          | \$300,625           |
| 2015  | 9/1/2014            | \$0                | \$153,480          | \$153,480           |
| 2015  | 3/1/2015            | \$170,000          | \$153,480          | \$323,480           |
| 2016  | 9/1/2015            | \$0                | \$149,780          | \$149,780           |
| 2016  | 3/1/2016            | \$185,000          | \$149,780          | \$334,780           |
| 2017  | 9/1/2016            | \$0                | \$145,780          | \$145,780           |
| 2017  | 3/1/2017            | \$195,000          | \$145,780          | \$340,780           |
| 2018  | 9/1/2017            | \$0                | \$141,880          | \$141,880           |
| 2018  | 3/1/2018            | \$209,000          | \$141,880          | \$350,880           |
| 2019  | 9/1/2018            | \$0                | \$137,215          | \$137,215           |
| 2019  | 3/1/2019            | \$223,000          | \$136,150          | \$359,150           |
| 2020  | 9/1/2019            | \$0                | \$131,690          | \$131,690           |
| 2020  | 3/1/2020            | \$236,000          | \$131,690          | \$367,690           |
| 2021  | 9/1/2020            | \$0                | \$126,970          | \$126,970           |
| 2021  | 3/1/2021            | \$256,000          | \$126,970          | \$382,970           |
| 2022  | 9/1/2021            | \$0                | \$121,082          | \$121,082           |
| 2022  | 3/1/2022            | \$276,000          | \$121,082          | \$397,082           |
| 2023  | 9/1/2022            | \$0                | \$114,734          | \$114,734           |
| 2023  | 3/1/2023            | \$296,000          | \$114,734          | \$410,734           |
| 2024  | 9/1/2023            | \$0                | \$107,926          | \$107,926           |
| 2024  | 3/1/2024            | \$321,000          | \$107,926          | \$428,926           |
| 2025  | 9/1/2024            | \$0                | \$100,543          | \$100,543           |
| 2025  | 3/1/2025            | \$341,000          | \$100,543          | \$441,543           |
| 2026  | 9/1/2025            | \$0                | \$92,700           | \$92,700            |
| 2026  | 3/1/2026            | \$363,000          | \$92,700           | \$455,700           |
| 2027  | 9/1/2026            | \$0                | \$83,625           | \$83,625            |
| 2027  | 3/1/2027            | \$388,000          | \$83,625           | \$471,625           |
| 2028  | 9/1/2027            | \$0                | \$73,925           | \$73,925            |
| 2028  | 3/1/2028            | \$413,000          | \$73,925           | \$486,925           |
| 2029  | 9/1/2028            | \$0                | \$63,600           | \$63,600            |
| 2029  | 3/1/2029            | \$443,000          | \$63,600           | \$506,600           |
| 2030  | 9/1/2029            | \$0                | \$52,525           | \$52,525            |
| 2030  | 3/1/2030            | \$478,000          | \$52,525           | \$530,525           |
| 2031  | 9/1/2030            | \$0                | \$40,575           | \$40,575            |
| 2031  | 3/1/2031            | \$507,000          | \$40,575           | \$547,575           |
| 2032  | 9/1/2031            | \$0                | \$27,900           | \$27,900            |
| 2032  | 3/1/2032            | \$547,000          | \$27,900           | \$574,900           |
| 2033  | 9/1/2032            | \$0                | \$14,225           | \$14,225            |
| 2033  | 3/1/2033            | \$569,000          | \$14,225           | \$583,225           |
| <b>Subtotal</b>                               |                     | <b>\$6,498,000</b> | <b>\$4,196,495</b> | <b>\$10,694,495</b> |
| <b>Outstanding Principal as of 09/02/2020</b> |                     |                    |                    | <b>\$5,198,000</b>  |

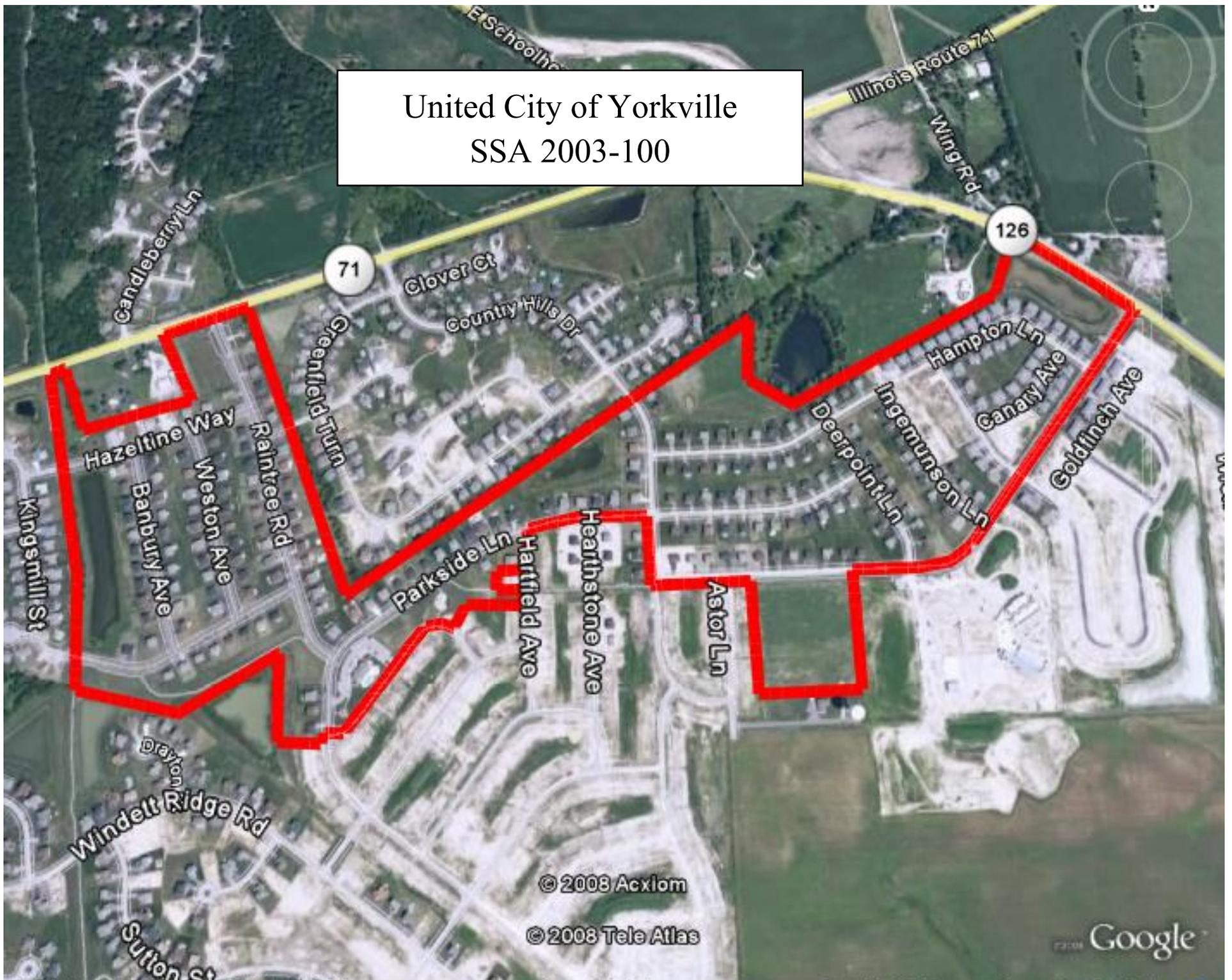
# **APPENDIX E**

United City of Yorkville SSA No. 2003-100  
Administration Report  
(Levy Year 2020)



# **AERIAL APPENDIX OF SSA BOUNDARIES**

United City of Yorkville  
SSA 2003-100



© 2008 Acxiom

© 2008 Tele Atlas

Google

## **APPENDIX F**

United City of Yorkville SSA No. 2003-100  
Administration Report  
(Levy Year 2020)



# **SPECIAL TAX ROLL AND REPORT**

**UNITED CITY OF YORKVILLE**  
**SPECIAL SERVICE AREA NUMBER 2003-100**  
**SPECIAL TAX ROLL AND REPORT**

**Prepared for**

**UNITED CITY OF YORKVILLE**  
800 Game Farm Road  
Yorkville, IL 60560  
(630) 553-7575

**Prepared by**

**DAVID TAUSSIG & ASSOCIATES, INC.**  
1301 Dove Street, Suite 600  
Newport Beach, CA 92660  
(949) 955-1500

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NUMBER 2003-100**

**SPECIAL TAX ROLL AND REPORT  
TABLE OF CONTENTS**

| <u>Section</u>  | <u>Page</u> |
|---|-------------|
| <b>I. INTRODUCTION.....</b>                               | <b>1</b>    |
| <b>II. DEFINITIONS.....</b>                               | <b>1</b>    |
| <b>III. SPECIAL SERVICE AREA DESCRIPTION.....</b>         | <b>3</b>    |
| A. BOUNDARIES OF SSA No. 2003-100.....                    | 3           |
| B. ANTICIPATED LAND USES.....                             | 3           |
| <b>IV. SPECIAL SERVICES.....</b>                          | <b>3</b>    |
| A. GENERAL DESCRIPTION.....                               | 4           |
| B. ESTIMATED COSTS.....                                   | 4           |
| C. ALLOCATION.....  | 5           |
| D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS..... | 10          |
| <b>V. BOND ASSUMPTIONS.....</b>                           | <b>11</b>   |
| <b>VI. MAXIMUM PARCEL SPECIAL TAX.....</b>                | <b>11</b>   |
| A. DETERMINATION.....                                     | 11          |
| B. APPLICATION.....                                       | 13          |
| C. ESCALATION.....  | 13          |
| D. TERM.....  | 13          |
| E. SPECIAL TAX ROLL AMENDMENT.....                        | 13          |
| F. OPTIONAL PREPAYMENT.....                               | 13          |
| G. MANDATORY PREPAYMENT.....                              | 14          |
| <b>VII. ABATEMENT AND COLLECTION.....</b>                 | <b>14</b>   |
| A. ABATEMENT.....   | 14          |
| B. COLLECTION PROCESS.....                                | 14          |
| C. ADMINISTRATIVE REVIEW.....                             | 15          |
| <b>VIII. AMENDMENTS.....</b>                              | <b>15</b>   |

**List of Exhibits**

**Exhibit A – Special Tax Roll**

**Exhibit B – Prepayment of the Maximum Parcel Special Tax**

## **I. INTRODUCTION**

Pursuant to the provisions of the Act and in accordance with the "Establishing Ordinance" being Ordinance No. 2003-54 passed by the City Council of the United City of Yorkville, County of Kendall, State of Illinois, on August 12, 2003 in connection with the proceedings for Special Service Area Number 2003-100 (hereinafter referred to as "SSA No. 2003-100"), this Special Tax Roll and Report of SSA No. 2003-100 (the "Report") is herewith submitted and made part of the Establishing Ordinance.

## **II. DEFINITIONS**

The terms used herein shall have the following meanings:

**"Act"** means the Special Service Area Tax Act, being 35 ILCS 200/27-5 et seq., as amended.

**"Administrative Expenses"** means the following actual or reasonably estimated costs permitted in accordance with the Act and directly related to the administration of SSA No. 2003-100 and the Bonds as determined by the City or its designee: the costs of computing the Special Taxes and of preparing the amended Special Tax Roll (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the City, the County, or otherwise); the costs of remitting the Special Taxes to the fiscal agent and/or trustee for any Bonds; the costs of the fiscal agent and/or trustee (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture; the costs of the City or designee in computing the amount of rebatable arbitrage, if any; the costs of the City or designee in obtaining ratings of the Bonds; the costs of the City or designee in complying with the disclosure requirements of applicable federal and state securities laws and of the Act, including, but not limited to, public inquiries regarding the Special Taxes; the costs associated with the release of funds from any escrow account or funds held pursuant to the Bond Indenture; and any termination payments owed by the City in connection with any guaranteed investment contract, forward purchase agreement, or other investment of funds held under the Bond Indenture. Administrative Expenses shall also include amounts advanced by the City for any administrative purpose of SSA No. 2003-100 including the costs of computing Special Tax Bond Prepayment amounts, recording of lien satisfaction or other notices related to a Special Tax Bond Prepayment or Mandatory Special Tax Prepayment, discharge or satisfaction of Special Taxes; and the costs of commencing and pursuing to completion any foreclosure action arising from and pursuing the collection of delinquent Special Taxes and the reasonable fees of legal counsel to the City incurred in connection with all of the foregoing.

**"Administrator"** means the designee of the City responsible for determining the Special Taxes and assisting the City and the County in providing for the collection of the Special Taxes, continuing disclosure, and any other administrative efforts related to SSA No. 2003-100.

**"Bond Indenture"** means the trust indenture and any supplemental indentures between the City and the trustee named therein authorizing the issuance of the Bonds.

**"Bonds"** means any bonds or other debt, including refunding bonds, whether in one or more series, issued by the City and secured by the Maximum Parcel Special Tax for SSA No. 2003-100, the proceeds of which will be used to finance inter alia, all or a portion of the public improvements.

**"Calendar Year"** means the twelve-month period starting January 1 and ending December 31.

**"City"** means the United City of Yorkville, County of Kendall, State of Illinois.

**"Council"** means the Mayor and City Council, having jurisdiction over SSA No. 2003-100.

**"County"** means the County of Kendall, Illinois.

**"Duplex Property"** means all Parcels within the boundaries of SSA No. 2003-100 on which the eighty-eight duplex Dwelling Units have been, may be, or are anticipated to be constructed as determined from any Preliminary Plat, or any Final Plat, as applicable.

**"Dwelling Unit"** means a residential dwelling unit.

**"EDU"** means an equivalent dwelling unit.

**"Final Plat"** means a final plat of subdivision approved by the City and recorded with the County.

**"Mandatory Special Tax Prepayment"** means the Special Tax Bond Prepayment required upon a reduction in the anticipated number of Dwelling Units as described more fully in Section VI.G herein and calculated pursuant to Exhibit B attached hereto.

**"Maximum Parcel Special Tax"** means the maximum special tax, determined in accordance with Section VI that can be collected by the City in any Calendar Year on any Parcel. Maximum Parcel Special Taxes means the amount determined by multiplying the greater of the actual or anticipated number of Duplex Property and Single-family Property Dwelling Units by the applicable Maximum Parcel Special Tax.

**"Maximum SSA Special Taxes"** means the Maximum Parcel Special Taxes plus any additional special taxes levied, in accordance with any supplemental ordinances adopted by the City, that can be collected by the City in any Calendar Year.

**"Parcel"** means a lot or parcel within the boundaries of SSA No. 2003-100 shown on a Final Plat and/or PIN Map.

**"Partial Special Tax Bond Prepayment"** means that amount required to partially prepay the Maximum Parcel Special Tax computed pursuant to Exhibit B attached hereto.

**"PIN Map"** means an official map of the County Assessments Division or other authorized County official designating parcels by permanent index number.

**"Preliminary Plat"** means the preliminary subdivision plat for SSA No. 2003-100 approved by the City, as may be amended.

**"Single-family Property"** means all Parcels within the boundaries of SSA No. 2003-100 on which the two hundred single-family homes have been, may be, or are anticipated to be constructed as determined from the Preliminary Plat, or any Final Plat, as applicable.

**"Special Tax"** means the special tax to be extended in each Calendar Year on each Parcel.

**"Special Tax Bond Prepayment"** means that amount required to prepay the Maximum Parcel Special Tax computed pursuant to Exhibit B attached hereto in order to fully release the lien of the Maximum Parcel Special Tax.

**"Special Tax Requirement"** means that amount determined by the City or its designee as required in any Calendar Year to pay: (1) the Administrative Expenses, (2) debt service on any Bonds, (3) reasonably anticipated delinquent Special Taxes, (4) any amount required to replenish any reserve fund established in connection with such Bonds, (5) the costs of credit enhancement and fees for instruments that serve as the basis of a reserve fund in lieu of cash related to any such Bonds and less (6) available funds as directed under the Bond Indenture.

**"Special Tax Roll"** means the Special Tax Roll included herein as Exhibit A, as may be amended pursuant to Section VI.E.

### **III. SPECIAL SERVICE AREA DESCRIPTION**

#### **A. Boundaries of SSA No. 2003-100**

SSA No. 2003-100 consists of approximately one hundred sixty-five (165) acres which is generally located south of State Route 71 between State Route 47 to the west and State Route 126 to the east, the legal description for which is attached as Exhibit D of the Establishing Ordinance.

#### **B. Anticipated Land Uses**

SSA No. 2003-100 is anticipated to consist of 200 single-family homes and 88 duplex Dwelling Units.

### **IV. SPECIAL SERVICES**

SSA No. 2003-100 has been established to finance certain special services conferring special benefit thereto and which are in addition to the municipal services provided to the City as a whole. A general description, estimated cost, and allocation of these special services are set forth on the following page.

**A. GENERAL DESCRIPTION**

The special services that are eligible to be financed by SSA No. 2003-100 consist of certain public improvements with appurtenances and appurtenant work in connection therewith necessary to serve SSA No. 2003-100 (hereinafter referred to as the "Eligible Improvements"). The Eligible Improvements are generally described as follows:

- City sanitary sewer facilities including engineering, soil testing and appurtenant work, mass grading and demolition, site clearing and tree removal, erosion control measures, wetland mitigation and tree installation, underground repairs, costs for land and easement acquisitions relating to any of the foregoing, required tap-on and related fees for sanitary sewer services and other eligible costs;
- City water facilities including engineering, soil testing and appurtenant work, mass grading and demolition, site clearing and tree removal, erosion control measures, wetland mitigation and tree installation, underground repairs, costs for land and easement acquisitions relating to any of the foregoing, required tap-on and related fees for water services and other eligible costs;
- City road facilities including engineering, soil testing and appurtenant work, mass grading and demolition, site clearing and tree removal, erosion control measures, roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, equestrian paths and related street improvements, and equipment and materials necessary for the maintenance thereof, landscaping, wetland mitigation and tree installation, costs for land and easement acquisitions relating to any of the foregoing improvements, and other eligible costs;
- City storm water management facilities including engineering, soil testing and appurtenant work, mass grading and demolition, storm drainage systems and storm sewers, site clearing and tree removal, erosion control measures, landscaping, wetland mitigation and tree installation, underground repairs, costs for land and easement acquisitions relating to any of the foregoing improvements, and other eligible costs.
- Costs for land and easement acquisitions relating to City parks and open space.

**B. ESTIMATED COSTS**

The estimated costs for the Eligible Improvements and the amounts anticipated to be financed by SSA No. 2003-100 are presented in Table 1 on the following page.

| <b>TABLE 1</b>                                   |                    |   |
|--|--------------------|---|
| <b>ESTIMATED COSTS FOR ELIGIBLE IMPROVEMENTS</b> |                    |   |
| <b>PUBLIC IMPROVEMENT</b>                        | <b>TOTAL COSTS</b> | <b>COSTS ANTICIPATED TO BE FINANCED BY SSA No. 2003-100</b> |
| Sanitary Sewer Facilities                        | \$719,442          | \$308,640   |
| Water Facilities                                 | \$984,279          | \$453,943   |
| Road Facilities                                  | \$3,988,809        | \$2,353,206   |
| Storm Water Management Facilities                | \$1,953,848        | \$1,378,365   |
| Parks and Open Space                             | \$434,942          | \$434,942   |
| <b>Grand Total</b>                               | <b>\$8,081,320</b> | <b>\$4,929,097</b>  |

**C. ALLOCATION**

Special taxes levied pursuant to the Act must bear a rational relationship between the amount of the special tax levied against each Parcel within SSA No. 2003-100 and the special service benefit rendered. Therefore, the public improvements anticipated to be financed by SSA No. 2003-100 as shown in Table 1 have been allocated in accordance with the benefit rendered to the property therein, with benefit estimated to be a function of (i) the service or benefit area for said improvements and (ii) the relative capacity for said improvements reserved for or used by properties within the benefit area. A discussion of the relevant benefit area(s) and measures of public facilities usage is detailed below.

**1. BENEFIT AREA**

The scope of the eligible public improvements is local in nature, and therefore the benefit area includes only that property within SSA No. 2003-100. The public improvements will be located within SSA No. 2003-100 and will comprise a portion of the system of infrastructure that makes the special services available to the individual Dwelling Units therein, and therefore benefit is conferred to each such Dwelling Unit.

**2. PUBLIC FACILITY USAGE**

Once the benefit area has been established, the special services may be allocated among the various properties within such area in accordance with use. As is discussed in the following sections, commonly accepted measures for public facility usage indicate that the benefit conferred by the Eligible Improvements applies uniformly by land use type.

**a. SEWER AND WATER USAGE**

The primary determinant of sanitary sewer and water usage is the applicable population equivalent, or P.E. Household population is

the criteria commonly used to project sewer and water service demand. *Wastewater Engineering, Third Edition* indicates that residential wastewater flow rates are typically determined on the basis of population density and the average per capita contribution of wastewater. The Illinois Environmental Protection Agency's ("IEPA") criteria for water storage and distribution systems assume an everyday use equal to 50 gallons per day per person. In addition, an emergency capacity is set at 50 gallons per day per person. This equates to 350 gallons per day for each single-family home given the applicable IEPA P.E. factor of 3.5 for single-family homes.

The IEPA does not publish P.E. factors for duplex dwelling units. However, IEPA indicates that the published P.E. factors for apartments may be used to estimate P.E. for duplex dwelling units. P.E. factors for apartments range from 1.5 to 3.0 depending upon bedroom count. As the duplex dwelling units are anticipated to average between three and four bedrooms each, the P.E. factor of 3.0 for a three bedroom apartments is used.

**b. ROAD USAGE**

Road usage is typically computed on the basis of anticipated trip generation. The Institute of Traffic Engineers publication, *Trip Generation, Sixth Edition*, indicates average weekday trips per single-family detached home of 9.57. As with P. E. factors, trip factors for duplex dwelling units are not published in *Trip Generation, Sixth Edition*. However, *Trip Generation, Sixth Edition* states that the number of vehicles and residents have a high correlation with the average weekday trips for residential land uses.

As vehicle counts are obviously unknown at present, household size is used to estimate the average weekday trips for duplex Dwelling Units. Multiplying the population ratio between a duplex Dwelling Unit and a single-family home of eighty-five and seven-tenths (85.7%), or 3.0 divided by 3.5, by the average weekday trips for single-family homes yields an estimated 8.20 trips for a duplex Dwelling Unit.

**c. STORM SEWER USAGE**

Storm sewer facilities are sized based upon estimated storm flows which vary with the size of the tributary drainage area, slope, soil type, antecedent runoff condition, and impervious ground cover. In its "Urban Hydrology for Small Watersheds: TR-55" (the "TR-55 Manual"), the United States Department of Agriculture indicates average "runoff curve numbers" for purposes of measuring storm

flows or runoff. The runoff curve equation estimates storm runoff given a particular volume of rainfall.

The runoff curve numbers for fully developed urban areas indicated in the TR-55 Manual vary by land use type, impervious area, and hydrologic soil group. Assuming generally uniform antecedent runoff and hydrologic soil conditions within SSA No. 2003-100, storm flows will tend to vary with land use and the associated impervious area.

Impervious ground coverage factors for residential development varies by development density or the number of dwelling units per gross acre, with gross acreage being exclusive of open space. The gross density for the Single-family Property in SSA No. 2003-100 is two and one-tenth Dwelling Units to an acre, or 20,743 square feet per lot which, according to the TR-55 Manual, would categorize the Single-family Property in SSA No. 2003-100 as having a development density of 1/2 acre. The TR-55 Manual indicates an impervious ground coverage factor of twenty-five percent (25%) for the development density category of 1/2 acre. Multiplying the twenty-five percent factor by the average residential lot area of approximately 20,488 square feet results in estimated impervious ground area per single family lot of 5,186 square feet.

The TR-55 Manual indicates an impervious ground coverage factor of thirty-eight percent (38%) for residential units with a development density of 1/4 acre. Multiplying the gross area, for the Duplex Property in SSA No. 2003-100 of nineteen and nine-tenths acres by the factor of 38% results in estimated aggregate impervious ground area of seven and fifty-seven hundredths (7.57) acres. Dividing this aggregate impervious ground coverage by eighty-eight (88) Dwelling Units yields an estimated impervious ground cover of 3,747 square feet per duplex Dwelling Unit.

**d. PARKS AND OPEN SPACE**

Park and open space use is assumed to be a function of household size, given then that the park and open space areas are local in nature and will be utilized by the residents within SSA No. 2003-100. Single-family and duplex Dwelling Unit household sizes are 3.5 and 3.0, consistent with the P.E. factors discussed above.

Multiplying the preceding P.E., trips, impervious area, and household size per single-family home or duplex Dwelling Unit, as applicable, by the respective projected total of 200 single-family homes and 88 duplex Dwelling Units yields the total P.E., trip generation, impervious ground area, and population shown in Table 2 on the following page.

**TABLE 2  
TOTAL P.E., TRIP ENDS, AND IMPERVIOUS AREA**

| PUBLIC IMPROVEMENT   | SINGLE-FAMILY HOME                |   | DUPLEX DWELLING UNIT              |  | GRAND TOTAL                         |
|--|-----------------------------------|---|-----------------------------------|--|-------------------------------------|
|  | USAGE FACTOR PER SFH <sup>1</sup> | TOTAL   | USAGE FACTOR PER DUP <sup>2</sup> | TOTAL  |                                     |
| Sanitary Sewer Facilities  | 3.5 P.E.                          | 700 Total P.E.<br>(3.5 P.E. x 200)                                | 3.0 P.E.                          | 264 Total P.E.<br>(3.0 P.E. x 88)                              | 964 Grand Total P.E.                |
| Water Facilities   | 3.5 P.E.                          | 700 Total P.E.<br>(3.5 P.E. x 200)                                | 3.0 P.E.                          | 264 Total P.E.<br>(3.0 P.E. x 88)                              | 964 Grand Total P.E.                |
| Road Facilities  | 9.57 Trips                        | 1,914.00 Total Trips<br>(9.57 Trip Ends x 200)                    | 8.20 Trips                        | 721.60 Total Trips<br>(8.20 Trip Ends x 88)                    | 2,635.60 Grand Total Trips          |
| Storm Water Management Facilities                                    | 5,186 Impervious SF               | 1,037,143 Total Impervious SF<br>(5,186 SF Impervious Area x 200) | 3,747 Impervious SF               | 329,715 Total Impervious SF<br>(3,747 SF Impervious Area x 88) | 1,366,858 Grand Total Impervious SF |
| Parks and Open Space   | 3.5 Persons                       | 700 Total Persons<br>(3.5 Persons x 200)                          | 3.0 Persons                       | 264 Total Persons<br>(3.0 Persons x 88)                        | 964 Grand Persons                   |
| <sup>1</sup> Single-Family Home<br><sup>2</sup> Duplex Dwelling Unit |                                   |   |                                   |  |                                     |

**3. ALLOCATED COSTS**

Dividing the estimated total cost for each respective category of Eligible Improvements in Table 1 by the total P.E., trips, impervious area, or persons, as applicable, in Table 2 results in Eligible Improvement costs per P.E., trip, impervious square foot, or person as shown in Table 3 below. Multiplying these "unit" costs by the applicable P.E., trip, impervious area, and household size factors for each land use type yields the allocated Eligible Improvements per single-family home and duplex Dwelling Unit shown in Table 4. The estimated Eligible Improvements costs anticipated to be funded by SSA No. 2003-100 is shown in Table 5. Eligible Improvements not funded with bond proceeds will be paid by the developer and are categorized as "Developer's Equity."

| <b>TABLE 3<br/>ALLOCATED ELIGIBLE IMPROVEMENT COSTS<br/>PER P.E., TRIP END, AND IMPERVIOUS SF</b> |   |
|---|---|
| <b>PUBLIC IMPROVEMENT</b>   | <b>ALLOCATED COST</b>   |
| Sanitary Sewer Facilities   | \$746.31 / P.E.<br>(\$719,442 / 964 P.E.)                         |
| Water Facilities  | \$1,021.04 / P.E.<br>(\$984,279 / 964 P.E.)                       |
| Road Facilities   | \$1,513.43 / Trip<br>(\$3,988,809 / 2,635.60 Trips)               |
| Storm Water Management Facilities   | \$1.43 / Impervious SF<br>(\$1,953,848 / 1,366,858 Impervious SF) |
| Parks and Open Space  | \$451.18 / Person.<br>(\$434,942 / 964 Persons)                   |

**TABLE 4  
ALLOCATED ELIGIBLE IMPROVEMENT COSTS  
PER SINGLE-FAMILY HOME**

| PUBLIC IMPROVEMENT   | ALLOCATED COST   |  |
|--|--|--|
|  | PER SINGLE-FAMILY HOME   | PER DUPLEX DWELLING UNIT   |
| Sanitary Sewer Facilities  | \$2,612.08 / SFH <sup>1</sup><br>(\$746.31 / P.E. x 3.5 P.E. / SFH <sup>1</sup> )                      | \$2,238.93 / DUP <sup>2</sup><br>(\$746.31 / P.E. x 3.0 P.E. / DUP <sup>2</sup> )                      |
| Water Facilities   | \$3,573.63 / SFH <sup>1</sup><br>(\$1,021.04 / P.E. x 3.5 P.E. / SFH <sup>1</sup> )                    | \$3,063.11 / DUP <sup>2</sup><br>(\$1,021.04 / P.E. x 3.0 P.E. / DUP <sup>2</sup> )                    |
| Road Facilities  | \$14,483.57 / SFH <sup>1</sup><br>(\$1,513.43 / Trip x 9.57 Trips / SFH <sup>1</sup> )                 | \$12,410.17 / DUP <sup>2</sup><br>(\$1,513.43 / Trip x 8.20 Trips / DUP <sup>2</sup> )                 |
| Storm Water Management Facilities                                    | \$7,412.69 / SFH <sup>1</sup><br>(\$1.43 / Impervious SF x 5,186<br>Impervious SF / SFH <sup>1</sup> ) | \$5,355.79 / DUP <sup>2</sup><br>(\$1.43 / Impervious SF x 3,747<br>Impervious SF / DUP <sup>2</sup> ) |
| Parks and Open Space   | \$1,579.14 / SFH <sup>1</sup><br>(\$451.18 / Person x 3.5 Persons / SFH <sup>1</sup> )                 | \$1,353.55 / DUP <sup>2</sup><br>(\$451.18 / Person x 3.0 Persons / DUP <sup>2</sup> )                 |
| <sup>1</sup> Single-Family Home<br><sup>2</sup> Duplex Dwelling Unit |  |  |

**TABLE 5  
FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS**

| PUBLIC IMPROVEMENT                | SSA No. 2003-100 |                    |                      | DEVELOPER'S EQUITY |
|-----------------------------------|------------------|--------------------|----------------------|--------------------|
|                                   | TOTAL            | SINGLE-FAMILY HOME | DUPLEX DWELLING UNIT |                    |
| Sanitary Sewer Facilities         | \$308,640        | \$224,117          | \$84,524             | \$410,801          |
| Water Facilities                  | \$453,943        | \$329,627          | \$124,316            | \$530,336          |
| Road Facilities                   | \$2,353,206      | \$1,708,923        | \$644,284            | \$1,635,602        |
| Storm Water Management Facilities | \$1,378,365      | \$1,045,874        | \$332,491            | \$575,483          |
| Parks and Open Space              | \$434,942        | \$315,829          | \$119,113            | \$0                |
| Total                             | \$4,929,097      | \$3,624,369        | \$1,304,728          | \$3,152,223        |

**D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS**

The description of the Eligible Improvements, as set forth herein, is general in nature. The final description, specifications, location, and costs of improvements and facilities will be determined upon the preparation of final plans and

specifications and completion of the improvements. The final plans may show substitutes, in lieu or modifications to the Eligible Improvements in order to accomplish the works of improvements, and any substitution, increase, or decrease to the amount of public improvements financed shall not be a change or modification in the proceedings as long as (i) the allocation of the Eligible Improvement costs actually funded by SSA No. 2003-100, using the preceding methodology, is uniform within the single-family home and duplex land use categories and (ii) such allocation results in the same ratio of funded Eligible Improvements between these two land use types, as established in Section VI.A below.

## **V. BOND ASSUMPTIONS**

It is anticipated that certain of the Eligible Improvements will be financed through the issuance of a single series of bonds. Total authorized bonded indebtedness is \$8,000,000. Bonds in the approximate amount of \$7,200,000 are anticipated to be issued in August 2003. Issuance costs are estimated to be approximately five percent (5.00%) of the principal amount of the bonds. The bond issue will include a reserve fund equal not more than ten percent (10.00%) of the original principal amount of the bonds and approximately three years of capitalized interest. The term of the bonds is 30 years, with principal amortized over a period of approximately 27 years. Annual debt service payments will increase approximately one and one-half percent (1.50%) annually.

The final sizing of the bonds may be modified as appropriate to meet the objectives of the financing and prevailing bond market conditions. These modifications may include, but are not limited to, changes in the following:

- Bond timing, phasing, and/or escrows;
- Capitalized interest period;
- Principal amortization (i.e., bond term and annual debt service payment);
- Reserve fund size and form; and
- Coupon rates.

Therefore, the actual bonded indebtedness, and consequently the amount of public improvements financed by SSA No. 2003-100, may increase or decrease depending upon these variables.

## **VI. MAXIMUM PARCEL SPECIAL TAX**

### **A. DETERMINATION**

When multiple land uses are anticipated, the Maximum Parcel Special Tax is a function of the (i) relative amounts of the allocated Eligible Improvement costs for such land uses and (ii) the required Maximum Parcel Special Taxes. In order to measure the relative difference in public improvement costs for each land use type, EDU factors have been calculated. Single-family homes are deemed the typical residential unit and are assigned an EDU factor of 1.00. The EDU factor for the duplex Dwelling Units is equal to the ratio of the funded Eligible

Improvements for the duplex Dwelling Units to the funded Eligible Improvements for single-family homes. EDUs are shown in Table 6 below.

| <b>TABLE 6</b>       |                  |                   |                              |             |
|----------------------|------------------|-------------------|------------------------------|-------------|
| <b>EDU FACTORS</b>   |                  |                   |                              |             |
|                      | <b>COST/UNIT</b> | <b>EDU FACTOR</b> | <b>NO. OF DWELLING UNITS</b> | <b>EDUs</b> |
| Single-family Home   | \$18,121.85      | 1.000             | 200 units                    | 200.00      |
| Duplex Dwelling Unit | \$14,826.45      | 0.818             | 88 units                     | 71.98       |
| Total                |                  |                   | 288 units                    | 271.98      |

The Maximum Parcel Special Tax is derived from the Maximum Parcel Special Taxes, which are equal to the sum of the estimated (i) maximum annual interest and principal payments on the Bonds, net of projected earnings on the reserve fund, (ii) a contingency for delinquent Special Taxes, and (iii) estimated Administrative Expenses. The derivation of the Maximum Parcel Special Tax is shown in Table 7 below.

| <b>TABLE 7</b>   |              |                          |               |
|--|--------------|--------------------------|---------------|
| <b>MAXIMUM PARCEL SPECIAL TAX</b>  |              |                          |               |
| <b>(LEVIED CALENDAR YEAR 2004 / COLLECTED CALENDAR YEAR 2005)</b>                    |              |                          |               |
|  | <b>TOTAL</b> | <b>PER DWELLING UNIT</b> |               |
|  |              | <b>SINGLE-FAMILY</b>     | <b>DUPLEX</b> |
| Maximum Parcel Special Taxes   | \$570,896    | \$419,800                | \$151,096     |
| Number of EDUs   | 271.98       | 200.00                   | 71.98         |
| Maximum Parcel Special Tax / EDU*<br>(Maximum Parcel Special Taxes / Number of EDUs) | \$2,099      | NA                       | NA            |
| EDU Factor   | NA           | 1.00                     | 0.818         |
| Maximum Parcel Special Tax / DU*<br>(Maximum Parcel Special Tax / EDU x EDU Factor)  | NA           | \$2,099                  | \$1,717       |
| *Amounts have been rounded to the nearest dollar.                                    |              |                          |               |

The Maximum Parcel Special Tax per EDU is simply computed by dividing the Maximum Parcel Special Taxes by the number of EDUs. Multiplying this amount by the applicable EDU factor yields the Maximum Parcel Special Tax for Single-family Property and Duplex Property. Therefore, the Maximum Parcel Special Taxes are weighted in proportion to the allocation of funded Eligible Improvements as shown in Section IV.C, and consequently the amount of the Maximum Parcel Special Tax bears a rational relationship to the benefit that the

special services render to each Parcel within SSA No. 2003-100 as required pursuant to the Act.

**B. APPLICATION**

The Maximum Parcel Special Tax for a Parcel of Single-family Property or Duplex Property which is not located within a Final Plat shall be calculated by multiplying the number of expected single-family and/or duplex Dwelling Units for such Parcel, as determined from the Preliminary Plat in effect as of the September 30 preceding the Calendar Year for which the Special Tax is being extended, by the applicable Maximum Parcel Special Tax determined pursuant to Table 7 above, as increased in accordance with the Section VI.C below.

**C. ESCALATION**

The Maximum Parcel Special Tax that has been levied in each subsequent Calendar Year escalates one and one-half percent (1.50%) annually, rounded to the nearest dollar, with such escalation commencing with Calendar Year 2006. Note, that while the annual increase in the Maximum Parcel Special Tax is limited to one and one-half percent (1.50%), which is consistent with the anticipated graduated payment schedule for interest and principal on the Bonds, the percentage annual change in the Special Tax extended may be greater depending upon actual Special Tax receipts, capitalized interest, investment earnings, and Administrative Expenses.

**D. TERM**

The Maximum Parcel Special Tax shall not be levied after Calendar Year 2031 (to be collected in Calendar Year 2032).

**E. SPECIAL TAX ROLL AMENDMENT**

Each Calendar Year, in conjunction with the abatement ordinance adopted by the City, the City shall amend the Special Tax Roll to reflect the Maximum Parcel Special Tax applicable to any new Parcels established by the County. The amended Special Tax Roll shall be recorded with the County.

**F. OPTIONAL PREPAYMENT**

The Maximum Parcel Special Tax for any Parcel may be prepaid and the obligation of the Parcel to pay the Maximum Parcel Special Tax permanently satisfied pursuant to Section A of Exhibit B attached hereto, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Parcel at the time of prepayment. The Maximum Parcel Special Tax may also be prepaid in part, provided that proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the Administrator and in accordance with the Bond Indenture.

An owner of a Parcel intending to prepay the Maximum Parcel Special Tax, either partially or in full, shall provide the City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the amount of the Special Tax Bond Prepayment or the Partial Special Tax Bond Prepayment, as applicable, for such Parcel and the date through which the such amount shall be valid.

**G. MANDATORY PREPAYMENT**

If at any time the Administrator determines that there has been or will be a reduction in the Maximum Parcel Special Taxes as a result of an amendment to the Preliminary Plat, Final Plat, or other event which reduces the anticipated number of single-family or duplex Dwelling Units (i.e. 200 and 88, respectively), then a Mandatory Special Tax Prepayment shall be calculated pursuant to Section B of Exhibit B attached hereto. As required under the Bond Indenture, the City may adopt a supplemental ordinance to provide for the levy of the Mandatory Special Tax Prepayment.

**VII. ABATEMENT AND COLLECTION**

**A. ABATEMENT**

On or before the last Tuesday of December of each Calendar Year, commencing with Calendar Year 2004 and for each following Calendar Year, the Council or its designee shall determine the Special Tax Requirement, and the Maximum Parcel Special Tax authorized by the ordinance providing for the issuance of the Bonds shall be abated to the extent the amounts so levied exceed the Special Tax Requirement. The Maximum Parcel Special Tax applicable to each Parcel shall be abated in equal percentages until the Special Tax remaining equals the Special Tax Requirement. Abated in equal percentages means that the amount abated for each Parcel, computed as a percentage of its applicable Maximum Parcel Special Tax, is the same.

**B. COLLECTION PROCESS**

With the exception of the Mandatory Special Tax Prepayment, the Special Tax will be billed and collected by the County in the same manner and at the same time as general ad valorem property taxes. The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the Special Tax. The Council may provide for other means of collecting the Special Tax, if necessary to meet the financial obligations of SSA No. 2003-100.

The Mandatory Special Tax Prepayment shall be due prior to any development approval, subdivision of land, conveyance, or other action that results in a reduction in the Maximum Parcel Special Taxes. The Mandatory Special Tax Prepayment shall be levied against the property on which the reduction has or will occur. The Mandatory Special Tax Prepayment shall have the same sale and lien

priorities as are provided for regular property taxes. A Mandatory Special Tax Prepayment shall not reduce the Maximum Parcel Special Tax for any Parcel.

### **C. ADMINISTRATIVE REVIEW**

Any owner of a Parcel claiming that a calculation error has been made in the amount of the Special Tax applicable to such Parcel for any Calendar Year may send a written notice describing the error to the Administrator not later than thirty (30) days after having paid the Special Tax which is alleged to be in error. The Administrator shall promptly review the notice, and if necessary, meet with the property owner, consider written and oral evidence regarding the alleged error, and decide whether, in fact, such an error occurred. If the Administrator determines that an error did in fact occur and the Special Tax should be modified or changed in favor of the property owner, an adjustment shall be made in the amount of the Special Tax applicable to such Parcel in the next Calendar Year. Cash refunds shall only be made in the final Calendar Year for the Special Tax). The decision of the Administrator regarding any error in respect to the Special Tax shall be final.

## **VIII. AMENDMENTS**

This Report may be amended by ordinance of the City and, to the maximum extent permitted by the Act, such amendments may be made without further notice under the Act and without notice to owners of property within SSA No. 2003-100 in order to (i) clarify or correct minor inconsistencies in the matters set forth herein, (ii) provide for lawful procedures for the collection and enforcement of the Special Tax so as to assure the efficient collection of the Special Tax for the benefit of the owners of the Bonds, (iii) otherwise improve the ability of the City to fulfill its obligations to levy, extend, and collect the Special Tax and to make it available for the payment of the Bonds and Administrative Expenses, and (iv) make any change deemed necessary or advisable by the City, provided such change is not detrimental to the owners of property subject to the Maximum Parcel Special Tax. No such amendment shall be approved by the Council if it violates any other agreement binding upon the City and unless and until it has (i) found and determined that the amendment is necessary and appropriate and does not materially adversely affect the rights of the owners of the Bonds or the City has obtained the consent of one hundred percent (100.00%) of the owners of the Bonds and (ii) received an opinion of a nationally recognized bond counsel to the effect that the amendment does not violate the Act, and is authorized pursuant to the terms of the Bond Indenture and this Report.

K:\Clients2\Yorkville\SSA 2003-100 (Concord Homes)\SSA Report\Raintree Village SSA Report 5.doc

**EXHIBIT A**

**SPECIAL TAX ROLL**

**UNITED CITY OF YORKVILLE**  
**SSA No. 2003-100**  
**SPECIAL TAX ROLL**  
**CALENDAR YEAR 2004 THROUGH CALENDAR YEAR 2031**

| Levied<br>Calendar<br>Year | Maximum Parcel Special<br>Tax Per Dwelling Unit |            | Permanent Index Number |        |               |        |               |        |
|----------------------------|---|------------|------------------------|--------|---------------|--------|---------------|--------|
|                            |   |            | 05-04-300-022          |        | 05-04-400-005 |        | 05-09-200-008 |        |
|                            |   |            | SFH                    | DUP    | SFH           | DUP    | SFH           | DUP    |
|                            | SFH   | DUP        | 7                      | 0      | 22            | 0      | 73            | 0      |
| 2004                       | \$2,099.00                                      | \$1,717.00 | \$14,693.00            | \$0.00 | \$46,178.00   | \$0.00 | \$153,227.00  | \$0.00 |
| 2005                       | \$2,099.00                                      | \$1,717.00 | \$14,693.00            | \$0.00 | \$46,178.00   | \$0.00 | \$153,227.00  | \$0.00 |
| 2006                       | \$2,130.00                                      | \$1,743.00 | \$14,910.00            | \$0.00 | \$46,860.00   | \$0.00 | \$155,490.00  | \$0.00 |
| 2007                       | \$2,162.00                                      | \$1,769.00 | \$15,134.00            | \$0.00 | \$47,564.00   | \$0.00 | \$157,826.00  | \$0.00 |
| 2008                       | \$2,194.00                                      | \$1,796.00 | \$15,358.00            | \$0.00 | \$48,268.00   | \$0.00 | \$160,162.00  | \$0.00 |
| 2009                       | \$2,227.00                                      | \$1,823.00 | \$15,589.00            | \$0.00 | \$48,994.00   | \$0.00 | \$162,571.00  | \$0.00 |
| 2010                       | \$2,260.00                                      | \$1,850.00 | \$15,820.00            | \$0.00 | \$49,720.00   | \$0.00 | \$164,980.00  | \$0.00 |
| 2011                       | \$2,294.00                                      | \$1,878.00 | \$16,058.00            | \$0.00 | \$50,468.00   | \$0.00 | \$167,462.00  | \$0.00 |
| 2012                       | \$2,328.00                                      | \$1,906.00 | \$16,296.00            | \$0.00 | \$51,216.00   | \$0.00 | \$169,944.00  | \$0.00 |
| 2013                       | \$2,363.00                                      | \$1,935.00 | \$16,541.00            | \$0.00 | \$51,986.00   | \$0.00 | \$172,499.00  | \$0.00 |
| 2014                       | \$2,398.00                                      | \$1,964.00 | \$16,786.00            | \$0.00 | \$52,756.00   | \$0.00 | \$175,054.00  | \$0.00 |
| 2015                       | \$2,434.00                                      | \$1,993.00 | \$17,038.00            | \$0.00 | \$53,548.00   | \$0.00 | \$177,682.00  | \$0.00 |
| 2016                       | \$2,471.00                                      | \$2,023.00 | \$17,297.00            | \$0.00 | \$54,362.00   | \$0.00 | \$180,383.00  | \$0.00 |
| 2017                       | \$2,508.00                                      | \$2,053.00 | \$17,556.00            | \$0.00 | \$55,176.00   | \$0.00 | \$183,084.00  | \$0.00 |
| 2018                       | \$2,546.00                                      | \$2,084.00 | \$17,822.00            | \$0.00 | \$56,012.00   | \$0.00 | \$185,858.00  | \$0.00 |
| 2019                       | \$2,584.00                                      | \$2,115.00 | \$18,088.00            | \$0.00 | \$56,848.00   | \$0.00 | \$188,632.00  | \$0.00 |
| 2020                       | \$2,623.00                                      | \$2,147.00 | \$18,361.00            | \$0.00 | \$57,706.00   | \$0.00 | \$191,479.00  | \$0.00 |
| 2021                       | \$2,662.00                                      | \$2,179.00 | \$18,634.00            | \$0.00 | \$58,564.00   | \$0.00 | \$194,326.00  | \$0.00 |
| 2022                       | \$2,702.00                                      | \$2,212.00 | \$18,914.00            | \$0.00 | \$59,444.00   | \$0.00 | \$197,246.00  | \$0.00 |
| 2023                       | \$2,743.00                                      | \$2,245.00 | \$19,201.00            | \$0.00 | \$60,346.00   | \$0.00 | \$200,239.00  | \$0.00 |
| 2024                       | \$2,784.00                                      | \$2,279.00 | \$19,488.00            | \$0.00 | \$61,248.00   | \$0.00 | \$203,232.00  | \$0.00 |
| 2025                       | \$2,826.00                                      | \$2,313.00 | \$19,782.00            | \$0.00 | \$62,172.00   | \$0.00 | \$206,298.00  | \$0.00 |
| 2026                       | \$2,868.00                                      | \$2,348.00 | \$20,076.00            | \$0.00 | \$63,096.00   | \$0.00 | \$209,364.00  | \$0.00 |
| 2027                       | \$2,911.00                                      | \$2,383.00 | \$20,377.00            | \$0.00 | \$64,042.00   | \$0.00 | \$212,503.00  | \$0.00 |
| 2028                       | \$2,955.00                                      | \$2,419.00 | \$20,685.00            | \$0.00 | \$65,010.00   | \$0.00 | \$215,715.00  | \$0.00 |
| 2029                       | \$2,999.00                                      | \$2,455.00 | \$20,993.00            | \$0.00 | \$65,978.00   | \$0.00 | \$218,927.00  | \$0.00 |
| 2030                       | \$3,044.00                                      | \$2,492.00 | \$21,308.00            | \$0.00 | \$66,968.00   | \$0.00 | \$222,212.00  | \$0.00 |
| 2031                       | \$3,090.00                                      | \$2,529.00 | \$21,630.00            | \$0.00 | \$67,980.00   | \$0.00 | \$225,570.00  | \$0.00 |

**UNITED CITY OF YORKVILLE**  
**SSA No. 2003-100**  
**SPECIAL TAX ROLL**  
**CALENDAR YEAR 2004 THROUGH CALENDAR YEAR 2031**

| Levied<br>Calendar<br>Year | Maximum Parcel Special |            | Permanent Index Number |        |               |        |               |        |
|----------------------------|------------------------|------------|------------------------|--------|---------------|--------|---------------|--------|
|                            | Tax Per Dwelling Unit  |            | 05-04-400-011          |        | 05-09-200-006 |        | 05-03-300-020 |        |
|                            | SFH                    | DUP        | SFH                    | DUP    | SFH           | DUP    | SFH           | DUP    |
|                            |                        |            | 13                     | 0      | 13            | 0      | 65            | 0      |
| 2004                       | \$2,099.00             | \$1,717.00 | \$27,287.00            | \$0.00 | \$27,287.00   | \$0.00 | \$136,435.00  | \$0.00 |
| 2005                       | \$2,099.00             | \$1,717.00 | \$27,287.00            | \$0.00 | \$27,287.00   | \$0.00 | \$136,435.00  | \$0.00 |
| 2006                       | \$2,130.00             | \$1,743.00 | \$27,690.00            | \$0.00 | \$27,690.00   | \$0.00 | \$138,450.00  | \$0.00 |
| 2007                       | \$2,162.00             | \$1,769.00 | \$28,106.00            | \$0.00 | \$28,106.00   | \$0.00 | \$140,530.00  | \$0.00 |
| 2008                       | \$2,194.00             | \$1,796.00 | \$28,522.00            | \$0.00 | \$28,522.00   | \$0.00 | \$142,610.00  | \$0.00 |
| 2009                       | \$2,227.00             | \$1,823.00 | \$28,951.00            | \$0.00 | \$28,951.00   | \$0.00 | \$144,755.00  | \$0.00 |
| 2010                       | \$2,260.00             | \$1,850.00 | \$29,380.00            | \$0.00 | \$29,380.00   | \$0.00 | \$146,900.00  | \$0.00 |
| 2011                       | \$2,294.00             | \$1,878.00 | \$29,822.00            | \$0.00 | \$29,822.00   | \$0.00 | \$149,110.00  | \$0.00 |
| 2012                       | \$2,328.00             | \$1,906.00 | \$30,264.00            | \$0.00 | \$30,264.00   | \$0.00 | \$151,320.00  | \$0.00 |
| 2013                       | \$2,363.00             | \$1,935.00 | \$30,719.00            | \$0.00 | \$30,719.00   | \$0.00 | \$153,595.00  | \$0.00 |
| 2014                       | \$2,398.00             | \$1,964.00 | \$31,174.00            | \$0.00 | \$31,174.00   | \$0.00 | \$155,870.00  | \$0.00 |
| 2015                       | \$2,434.00             | \$1,993.00 | \$31,642.00            | \$0.00 | \$31,642.00   | \$0.00 | \$158,210.00  | \$0.00 |
| 2016                       | \$2,471.00             | \$2,023.00 | \$32,123.00            | \$0.00 | \$32,123.00   | \$0.00 | \$160,615.00  | \$0.00 |
| 2017                       | \$2,508.00             | \$2,053.00 | \$32,604.00            | \$0.00 | \$32,604.00   | \$0.00 | \$163,020.00  | \$0.00 |
| 2018                       | \$2,546.00             | \$2,084.00 | \$33,098.00            | \$0.00 | \$33,098.00   | \$0.00 | \$165,490.00  | \$0.00 |
| 2019                       | \$2,584.00             | \$2,115.00 | \$33,592.00            | \$0.00 | \$33,592.00   | \$0.00 | \$167,960.00  | \$0.00 |
| 2020                       | \$2,623.00             | \$2,147.00 | \$34,099.00            | \$0.00 | \$34,099.00   | \$0.00 | \$170,495.00  | \$0.00 |
| 2021                       | \$2,662.00             | \$2,179.00 | \$34,606.00            | \$0.00 | \$34,606.00   | \$0.00 | \$173,030.00  | \$0.00 |
| 2022                       | \$2,702.00             | \$2,212.00 | \$35,126.00            | \$0.00 | \$35,126.00   | \$0.00 | \$175,630.00  | \$0.00 |
| 2023                       | \$2,743.00             | \$2,245.00 | \$35,659.00            | \$0.00 | \$35,659.00   | \$0.00 | \$178,295.00  | \$0.00 |
| 2024                       | \$2,784.00             | \$2,279.00 | \$36,192.00            | \$0.00 | \$36,192.00   | \$0.00 | \$180,960.00  | \$0.00 |
| 2025                       | \$2,826.00             | \$2,313.00 | \$36,738.00            | \$0.00 | \$36,738.00   | \$0.00 | \$183,690.00  | \$0.00 |
| 2026                       | \$2,868.00             | \$2,348.00 | \$37,284.00            | \$0.00 | \$37,284.00   | \$0.00 | \$186,420.00  | \$0.00 |
| 2027                       | \$2,911.00             | \$2,383.00 | \$37,843.00            | \$0.00 | \$37,843.00   | \$0.00 | \$189,215.00  | \$0.00 |
| 2028                       | \$2,955.00             | \$2,419.00 | \$38,415.00            | \$0.00 | \$38,415.00   | \$0.00 | \$192,075.00  | \$0.00 |
| 2029                       | \$2,999.00             | \$2,455.00 | \$38,987.00            | \$0.00 | \$38,987.00   | \$0.00 | \$194,935.00  | \$0.00 |
| 2030                       | \$3,044.00             | \$2,492.00 | \$39,572.00            | \$0.00 | \$39,572.00   | \$0.00 | \$197,860.00  | \$0.00 |
| 2031                       | \$3,090.00             | \$2,529.00 | \$40,170.00            | \$0.00 | \$40,170.00   | \$0.00 | \$200,850.00  | \$0.00 |

**UNITED CITY OF YORKVILLE**  
**SSA No. 2003-100**  
**SPECIAL TAX ROLL**  
**CALENDAR YEAR 2004 THROUGH CALENDAR YEAR 2031**

| Levied<br>Calendar<br>Year | Maximum Parcel Special<br>Tax Per Dwelling Unit |            | Permanent Index Number |              |               |            |               |          | GRAND<br>TOTAL |
|----------------------------|---|------------|------------------------|--------------|---------------|------------|---------------|----------|----------------|
|                            |   |            | 05-03-300-018          |              | 05-10-100-006 |            | 05-10-100-005 |          |                |
|                            |   |            | SFH                    | DUP          | SFH           | DUP        | SFH           | DUP      |                |
|                            | <u>SFH</u>                                      | <u>DUP</u> | <u>3</u>               | <u>86</u>    | <u>3</u>      | <u>2</u>   | <u>1</u>      | <u>0</u> |                |
| 2004                       | \$2,099.00                                      | \$1,717.00 | \$6,297.00             | \$147,662.00 | \$6,297.00    | \$3,434.00 | \$2,099.00    | \$0.00   | \$570,896.00   |
| 2005                       | \$2,099.00                                      | \$1,717.00 | \$6,297.00             | \$147,662.00 | \$6,297.00    | \$3,434.00 | \$2,099.00    | \$0.00   | \$570,896.00   |
| 2006                       | \$2,130.00                                      | \$1,743.00 | \$6,390.00             | \$149,898.00 | \$6,390.00    | \$3,486.00 | \$2,130.00    | \$0.00   | \$579,384.00   |
| 2007                       | \$2,162.00                                      | \$1,769.00 | \$6,486.00             | \$152,134.00 | \$6,486.00    | \$3,538.00 | \$2,162.00    | \$0.00   | \$588,072.00   |
| 2008                       | \$2,194.00                                      | \$1,796.00 | \$6,582.00             | \$154,456.00 | \$6,582.00    | \$3,592.00 | \$2,194.00    | \$0.00   | \$596,848.00   |
| 2009                       | \$2,227.00                                      | \$1,823.00 | \$6,681.00             | \$156,778.00 | \$6,681.00    | \$3,646.00 | \$2,227.00    | \$0.00   | \$605,824.00   |
| 2010                       | \$2,260.00                                      | \$1,850.00 | \$6,780.00             | \$159,100.00 | \$6,780.00    | \$3,700.00 | \$2,260.00    | \$0.00   | \$614,800.00   |
| 2011                       | \$2,294.00                                      | \$1,878.00 | \$6,882.00             | \$161,508.00 | \$6,882.00    | \$3,756.00 | \$2,294.00    | \$0.00   | \$624,064.00   |
| 2012                       | \$2,328.00                                      | \$1,906.00 | \$6,984.00             | \$163,916.00 | \$6,984.00    | \$3,812.00 | \$2,328.00    | \$0.00   | \$633,328.00   |
| 2013                       | \$2,363.00                                      | \$1,935.00 | \$7,089.00             | \$166,410.00 | \$7,089.00    | \$3,870.00 | \$2,363.00    | \$0.00   | \$642,880.00   |
| 2014                       | \$2,398.00                                      | \$1,964.00 | \$7,194.00             | \$168,904.00 | \$7,194.00    | \$3,928.00 | \$2,398.00    | \$0.00   | \$652,432.00   |
| 2015                       | \$2,434.00                                      | \$1,993.00 | \$7,302.00             | \$171,398.00 | \$7,302.00    | \$3,986.00 | \$2,434.00    | \$0.00   | \$662,184.00   |
| 2016                       | \$2,471.00                                      | \$2,023.00 | \$7,413.00             | \$173,978.00 | \$7,413.00    | \$4,046.00 | \$2,471.00    | \$0.00   | \$672,224.00   |
| 2017                       | \$2,508.00                                      | \$2,053.00 | \$7,524.00             | \$176,558.00 | \$7,524.00    | \$4,106.00 | \$2,508.00    | \$0.00   | \$682,264.00   |
| 2018                       | \$2,546.00                                      | \$2,084.00 | \$7,638.00             | \$179,224.00 | \$7,638.00    | \$4,168.00 | \$2,546.00    | \$0.00   | \$692,592.00   |
| 2019                       | \$2,584.00                                      | \$2,115.00 | \$7,752.00             | \$181,890.00 | \$7,752.00    | \$4,230.00 | \$2,584.00    | \$0.00   | \$702,920.00   |
| 2020                       | \$2,623.00                                      | \$2,147.00 | \$7,869.00             | \$184,642.00 | \$7,869.00    | \$4,294.00 | \$2,623.00    | \$0.00   | \$713,536.00   |
| 2021                       | \$2,662.00                                      | \$2,179.00 | \$7,986.00             | \$187,394.00 | \$7,986.00    | \$4,358.00 | \$2,662.00    | \$0.00   | \$724,152.00   |
| 2022                       | \$2,702.00                                      | \$2,212.00 | \$8,106.00             | \$190,232.00 | \$8,106.00    | \$4,424.00 | \$2,702.00    | \$0.00   | \$735,056.00   |
| 2023                       | \$2,743.00                                      | \$2,245.00 | \$8,229.00             | \$193,070.00 | \$8,229.00    | \$4,490.00 | \$2,743.00    | \$0.00   | \$746,160.00   |
| 2024                       | \$2,784.00                                      | \$2,279.00 | \$8,352.00             | \$195,994.00 | \$8,352.00    | \$4,558.00 | \$2,784.00    | \$0.00   | \$757,352.00   |
| 2025                       | \$2,826.00                                      | \$2,313.00 | \$8,478.00             | \$198,918.00 | \$8,478.00    | \$4,626.00 | \$2,826.00    | \$0.00   | \$768,744.00   |
| 2026                       | \$2,868.00                                      | \$2,348.00 | \$8,604.00             | \$201,928.00 | \$8,604.00    | \$4,696.00 | \$2,868.00    | \$0.00   | \$780,224.00   |
| 2027                       | \$2,911.00                                      | \$2,383.00 | \$8,733.00             | \$204,938.00 | \$8,733.00    | \$4,766.00 | \$2,911.00    | \$0.00   | \$791,904.00   |
| 2028                       | \$2,955.00                                      | \$2,419.00 | \$8,865.00             | \$208,034.00 | \$8,865.00    | \$4,838.00 | \$2,955.00    | \$0.00   | \$803,872.00   |
| 2029                       | \$2,999.00                                      | \$2,455.00 | \$8,997.00             | \$211,130.00 | \$8,997.00    | \$4,910.00 | \$2,999.00    | \$0.00   | \$815,840.00   |
| 2030                       | \$3,044.00                                      | \$2,492.00 | \$9,132.00             | \$214,312.00 | \$9,132.00    | \$4,984.00 | \$3,044.00    | \$0.00   | \$828,096.00   |
| 2031                       | \$3,090.00                                      | \$2,529.00 | \$9,270.00             | \$217,494.00 | \$9,270.00    | \$5,058.00 | \$3,090.00    | \$0.00   | \$840,552.00   |

## **EXHIBIT B**

### **PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX**

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NO. 2003-100**

**PREPAYMENT FORMULA**

All capitalized terms not defined in this Exhibit B shall have the meaning given to such terms in the Report.

**A. OPTIONAL PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX**

Pursuant to Section VI.F of the Report, the Maximum Parcel Special Tax may be prepaid and permanently satisfied under the conditions set forth therein. The Special Tax Bond Prepayment is calculated as follows.

**1. Prior to the Issuance of Bonds**

Prior to the issuance of Bonds, the Special Tax Bond Prepayment for a Parcel of Single-family Property and Duplex Property shall equal \$18,122 or \$14,826 per Dwelling Unit, respectively, subject to changes as described in Section IV.D of the Special Tax Roll and Report of SSA No. 2003-100. If at the time of the prepayment, the Parcel intending to prepay is not located within a Final Plat, the prepayment amount shall be calculated by multiplying the number of expected single-family and duplex Dwelling Units for such Parcel, as determined from the Preliminary Plat, by the applicable Special Tax Bond Prepayment per Dwelling Unit.

**2. Special Tax Bond Prepayment Subsequent to Issuance of the Bonds**

Subsequent to the issuance of the Bonds, the Special Tax Bond Prepayment for a Parcel means an amount equal to (a) the sum of (1) Principal, (2) Premium, (3) Defeasance, and (4) Fees and (b) minus the Reserve Fund Credit, where the terms "Principal," "Premium," "Defeasance," "Fees," and "Reserve Fund Credit" have the following meanings:

**"Principal"** means the principal amount of Bonds to be redeemed and equals the quotient derived by dividing (a) the then current Calendar Year Maximum Parcel Special Tax for the Parcel intending to prepay by (b) the corresponding Calendar Year Maximum Parcel Special Taxes for SSA No. 2003-100, (and excluding from (b) that portion of the Maximum Parcel Special Tax for any Parcel(s) that has been prepaid), and multiplying the quotient by the principal amount of outstanding Bonds.

**"Premium"** means an amount equal to the Principal multiplied by the applicable redemption premium, if any, for any Bonds so redeemed with the proceeds of any such prepayment. Any applicable redemption premium shall be as set forth in the Bond Indenture.

**"Defeasance"** means the amount needed to pay interest on the Principal to be redeemed until the earliest redemption date for the outstanding Bonds less for any Special Tax heretofore paid and which has not been or will not be used for the Special Tax Requirement.

**"Fees"** equal the expenses of SSA No. 2003-100 associated with the Special Tax Bond Prepayment as calculated by the City or its designee and include, but are not limited to, the costs of computing the Special Tax Bond Prepayment, the costs of redeeming the Bonds, and the costs of recording and publishing any notices to evidence the Special Tax Bond Prepayment and the redemption of Bonds.

**"Reserve Fund Credit"** shall equal the balance in the Reserve Fund (as defined in the Bond Indenture) on the prepayment date multiplied by the quotient used to calculate Principal. Reserve Fund earnings to be applied toward the Special Tax Requirement shall not be considered when computing the Reserve Fund Credit.

The amount of any Partial Special Tax Bond Prepayment shall be computed pursuant to the preceding prepayment formula by substituting the portion of the Maximum Parcel Special Tax to be prepaid for the Maximum Parcel Special Tax when computing Principal. The amount of any Special Tax Bond Prepayment or Partial Special Tax Bond Prepayment computed pursuant to this Section A.2 shall not exceed the Bonds plus any Premium, Defeasance, and Fees as such terms are defined herein.

The sum of the amounts calculated in Section A.1 shall be paid to the City, deposited with the trustee, and used to pay for public improvements in accordance with the Bond Indenture and to pay the Fees associated with the Special Tax Bond Prepayment. The sum of the amounts calculated in A.2 shall be paid to the City, deposited with the trustee, and used to pay and redeem Bonds in accordance with the Bond Indenture and to pay the Fees associated with the Special Tax Bond Prepayment. Upon the payment of the Special Tax Bond Prepayment amount to the City, the obligation to pay the portion of the Maximum Parcel Special Tax which is prepaid for such Parcel shall be deemed to be permanently satisfied, such portion of the Maximum Parcel Special Tax shall not be collected thereafter from such Parcel, and in the event the entire Maximum Parcel Special Tax is prepaid the Administrator shall cause a satisfaction of special tax lien for such Parcel to be recorded within 30 working days of receipt of the Special Tax Bond Prepayment.

**B. MANDATORY PREPAYMENT**

Pursuant to Section VI.G of the Special Tax Roll Report of SSA No. 2003-100, the Maximum Parcel Special Tax must be prepaid if at any time the Administrator determines there is or will be a reduction in the number of anticipated Dwelling Units (i.e. 200 single-family homes and 88 duplex Dwelling Units). The Mandatory Special Tax Prepayment amount will be calculated using the prepayment formula described in Section A.2 above with the following modifications:

The amount by which the Maximum Parcel Special Taxes have been reduced shall serve as the numerator when computing Principal; and

No Reserve Fund Credit shall be given.

The amount of any Mandatory Special Tax Prepayment shall not exceed the Bonds plus any Premium, Defeasance, and Fees as such terms are defined in Section A above.

## **APPENDIX G**

United City of Yorkville SSA No. 2003-100  
Administration Report  
(Levy Year 2020)



**2020 AMENDED  
SPECIAL TAX ROLL**

United City of Yorkville  
Special Services Area No. 2003-100  
(Raintree Village)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN                           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|-------------------------------|-----|----------|------------|------------------------|---------------------|------------------------|
| <b>Single Family Property</b> |     |          |            |                        |                     |                        |
| 05-03-351-002                 | 129 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-351-003                 | 130 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-351-004                 | 131 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-351-005                 | 132 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-351-006                 | 133 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-351-007                 | 134 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-351-008                 | 135 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-351-009                 | 136 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-351-010                 | 137 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-351-011                 | 138 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-352-001                 | 206 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-352-002                 | 207 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-352-003                 | 208 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-352-004                 | 209 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-352-006                 | 211 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-352-007                 | 212 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-352-008                 | 192 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-353-001                 | 156 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-353-002                 | 157 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-353-003                 | 158 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-353-004                 | 159 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-353-005                 | 152 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-353-006                 | 153 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-353-007                 | 154 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-353-008                 | 155 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-354-001                 | 139 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-354-002                 | 140 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-354-003                 | 141 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-354-004                 | 142 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-03-354-005                 | 143 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-378-002                 | 16  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-378-004                 | 14  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-378-005                 | 13  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-378-006                 | 12  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-378-007                 | 11  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-378-008                 | 10  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-379-002                 | 19  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-379-003                 | 20  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-380-001                 | 40  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |

United City of Yorkville  
Special Services Area No. 2003-100  
(Raintree Village)  
Levy Year 2020

2020 Special Tax Levy

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 05-04-380-002 | 39  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-380-004 | 43  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-380-005 | 42  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-381-001 | 60  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-381-002 | 59  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-381-003 | 58  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-381-004 | 57  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-401-012 | 8   | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-401-013 | 7   | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-401-014 | 6   | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-401-015 | 5   | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-401-016 | 4   | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-405-006 | 83  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-405-007 | 82  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-405-008 | 81  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-405-009 | 80  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-408-001 | 61  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-408-003 | 63  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-408-004 | 64  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-408-005 | 65  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-435-002 | 122 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-435-003 | 121 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-435-004 | 120 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-435-005 | 119 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-435-006 | 118 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-436-003 | 124 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-436-004 | 126 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-436-005 | 127 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-436-006 | 128 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-437-001 | 203 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-437-002 | 204 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-04-437-003 | 205 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-013 | 101 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-014 | 100 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-015 | 99  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-017 | 97  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-018 | 96  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-019 | 95  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-020 | 94  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-022 | 92  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |

United City of Yorkville  
Special Services Area No. 2003-100  
(Raintree Village)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 05-09-205-024 | 90  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-025 | 89  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-026 | 88  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-028 | 86  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-029 | 85  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-205-030 | 84  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-207-002 | 22  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-207-004 | 24  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-207-005 | 25  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-207-006 | 26  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-207-007 | 27  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-207-009 | 30  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-001 | 37  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-002 | 36  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-003 | 35  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-004 | 34  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-005 | 33  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-006 | 32  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-007 | 31  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-008 | 50  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-009 | 49  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-010 | 48  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-011 | 47  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-012 | 46  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-013 | 45  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-208-014 | 44  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-209-002 | 72  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-209-003 | 73  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-209-004 | 74  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-209-005 | 75  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-210-001 | 66  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-210-002 | 67  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-210-003 | 68  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-210-004 | 69  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-210-005 | 70  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-210-007 | 52  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-210-008 | 53  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-210-009 | 54  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-210-010 | 55  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-210-011 | 56  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |

United City of Yorkville  
Special Services Area No. 2003-100  
(Raintree Village)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 05-09-211-001 | 76  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-211-002 | 77  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-211-003 | 78  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-211-004 | 79  | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-211-005 | 107 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-211-006 | 108 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-211-007 | 109 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-225-001 | 102 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-225-002 | 103 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-226-001 | 104 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-227-001 | 112 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-227-002 | 113 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-227-003 | 114 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-227-004 | 115 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-227-005 | 116 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-227-006 | 117 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-228-001 | 202 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-228-002 | 201 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-228-003 | 200 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-229-001 | 180 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-229-002 | 181 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-229-003 | 182 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-229-004 | 177 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-229-005 | 178 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-09-229-006 | 179 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-101-001 | 199 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-101-002 | 198 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-101-003 | 197 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-101-004 | 196 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-101-005 | 195 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-101-006 | 194 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-101-007 | 193 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-001 | 183 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-002 | 184 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-003 | 185 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-004 | 186 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-005 | 187 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-006 | 188 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-007 | 189 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-008 | 190 | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |

United City of Yorkville  
Special Services Area No. 2003-100  
(Raintree Village)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN                    | Lot             | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|------------------------|-----------------|----------|------------|------------------------|---------------------|------------------------|
| 05-10-102-009          | 191             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-010          | 165             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-011          | 166             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-012          | 167             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-013          | 168             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-014          | 169             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-015          | 170             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-016          | 171             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-017          | 172             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-018          | 173             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-019          | 174             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-020          | 175             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-102-021          | 176             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-103-002          | 161             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-103-003          | 162             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-103-004          | 163             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-103-005          | 164             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-103-006          | 147             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-103-007          | 148             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-103-008          | 149             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-103-009          | 150             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-103-010          | 151             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-104-001          | 144             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
| 05-10-104-002          | 145             | SFD      | 1          | \$2,623.00             | \$469.34            | \$2,153.66             |
|                        | <b>Subtotal</b> |          | <b>183</b> | <b>\$480,009.00</b>    | <b>\$85,889.22</b>  | <b>\$394,119.78</b>    |
| <b>Duplex Property</b> |                 |          |            |                        |                     |                        |
| 05-03-354-007          | 234             | DUP      | 2          | \$4,294.00             | \$768.32            | \$3,525.68             |
| 05-03-354-008          | 235             | DUP      | 2          | \$4,294.00             | \$768.32            | \$3,525.68             |
| 05-03-354-009          | 233             | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-354-010          | 233             | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-355-005          |                 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-355-006          |                 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-355-007          |                 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-355-008          |                 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-355-009          |                 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-355-010          |                 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-355-011          | 230             | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-015          | 221             | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-016          | 221             | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-017          | 223             | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |

United City of Yorkville  
Special Services Area No. 2003-100  
(Raintree Village)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 05-03-375-018 | 223 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-019 | 222 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-020 | 222 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-021 | 224 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-022 | 224 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-023 | 225 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-024 | 225 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-025 | 226 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-026 | 226 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-027 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-028 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-029 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-030 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-031 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-032 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-033 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-375-034 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-013 | 260 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-014 | 260 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-015 | 259 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-016 | 259 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-017 | 258 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-019 | 257 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-020 | 257 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-021 | 252 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-022 | 252 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-023 | 254 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-024 | 254 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-025 | 255 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-026 | 255 | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-027 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-028 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-029 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-030 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-033 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-034 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-035 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-376-036 |     | DUP      | 1          | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-377-001 | 241 | DUP      | 2          | \$4,294.00             | \$768.32            | \$3,525.68             |
| 05-03-377-002 | 242 | DUP      | 2          | \$4,294.00             | \$768.32            | \$3,525.68             |

United City of Yorkville  
Special Services Area No. 2003-100  
(Raintree Village)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN  | Lot | Land Use | # of Units   | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|--|-----|----------|--------------|------------------------|---------------------|------------------------|
| 05-03-377-003                                  | 243 | DUP      | 2            | \$4,294.00             | \$768.32            | \$3,525.68             |
| 05-03-377-004                                  | 244 | DUP      | 2            | \$4,294.00             | \$768.32            | \$3,525.68             |
| 05-03-377-009                                  |     | DUP      | 1            | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-377-010                                  |     | DUP      | 1            | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-377-011                                  |     | DUP      | 1            | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-377-012                                  |     | DUP      | 1            | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-377-013                                  |     | DUP      | 1            | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-377-014                                  |     | DUP      | 1            | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-377-016                                  |     | DUP      | 1            | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-378-001                                  | 236 | DUP      | 2            | \$4,294.00             | \$768.32            | \$3,525.68             |
| 05-03-378-002                                  | 237 | DUP      | 2            | \$4,294.00             | \$768.32            | \$3,525.68             |
| 05-03-378-004                                  | 238 | DUP      | 1            | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-03-378-005                                  | 238 | DUP      | 1            | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-10-125-002                                  | 240 | DUP      | 2            | \$4,294.00             | \$768.32            | \$3,525.68             |
| 05-10-125-004                                  | 239 | DUP      | 1            | \$2,147.00             | \$384.16            | \$1,762.84             |
| 05-10-125-005                                  | 239 | DUP      | 1            | \$2,147.00             | \$384.16            | \$1,762.84             |
| <b>Subtotal</b>                                |     |          | <b>79</b>    | <b>\$169,613.00</b>    | <b>\$30,348.64</b>  | <b>\$139,264.36</b>    |
| <b>Prepaid Property Single Family Property</b> |     |          |              |                        |                     |                        |
| 05-09-207-001                                  | 21  | PREPAY1  | 1            | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 05-09-210-006                                  | 51  | PREPAY1  | 1            | \$2,623.00             | \$2,623.00          | \$0.00                 |
| <b>Subtotal</b>                                |     |          | <b>2</b>     | <b>\$5,246.00</b>      | <b>\$5,246.00</b>   | <b>\$0.00</b>          |
| <b>Prepaid Property Duplex Property</b>        |     |          |              |                        |                     |                        |
| 05-03-376-032                                  | 251 | PREPAY2  | 1            | \$2,147.00             | \$2,147.00          | \$0.00                 |
| <b>Subtotal</b>                                |     |          | <b>1</b>     | <b>\$2,147.00</b>      | <b>\$2,147.00</b>   | <b>\$0.00</b>          |
| <b>GRAND TOTALS</b>                            |     |          | <b>265</b>   | <b>\$657,015.00</b>    | <b>\$123,630.86</b> | <b>\$533,384.14</b>    |
|  |     |          | (# of units) | (maximum taxes)        | (taxes abated)      | (taxes levied)         |



[www.FinanceDTA.com](http://www.FinanceDTA.com)

5000 BIRCH STREET, SUITE 3000  
NEWPORT BEACH, CA 92660  
PHONE: (800) 969-4DTA

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds



# Memorandum

**To:** Administration Committee  
**From:** Rob Fredrickson, Finance Director  
**Date:** November 11, 2020  
**Subject:** SSA No. 2003-101 Windett Ridge – Tax Abatement

The table below represents a year-over year comparison of maximum and extended tax levy amounts on a per parcel basis for the Windett Ridge Special Service Area (2003-101), as shown on Table 5 (page 7) of the Administration Report prepared by the City's SSA consultant, David Taussig & Associates.

## Special Service No. 2003-101 (Windett Ridge)

| <u>Tax Classification</u>      | <u>2020 Levy</u> | <u>2019 Levy</u> | <u>% Change</u> |
|--------------------------------|------------------|------------------|-----------------|
| <b>Maximum Parcel Amount</b>   |                  |                  |                 |
| Single Family                  | \$ 2,468.00      | \$ 2,432.00      | 1.48%           |
| <b>Extended Parcel Amounts</b> |                  |                  |                 |
| Single Family                  | \$ 1,977.20      | \$ 1,906.56      | 3.71%           |

As noted above, extended (actual) 2020 tax levy amounts will increase by 3.7% for single family parcels in comparison with the previous year. Taken in aggregate, these parcels will yield special service area property taxes totaling \$471,644.06 (out of a maximum amount of \$592,320.00 – with \$120,675.94 being abated).

It is the recommendation of staff that the SSA abatement ordinance be approved. Both the ordinance and Windett Ridge SSA Administration Report have been attached for your review and consideration.

**ORDINANCE NO. 2020-\_\_\_\_\_**

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES  
FOR SPECIAL SERVICE AREA NUMBER 2003-101  
(WINDETT RIDGE PROJECT) AND  
APPROVING THE AMENDED SPECIAL TAX ROLL**

BE IT ORDAINED BY THE CITY COUNCIL OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. It is found and declared by the City Council of the United City of Yorkville, Kendall County, Illinois (the "City"), as follows:

(a) The City Council of the City adopted Ordinance No. 2003-57 on August 12, 2003 (the "Bond Ordinance") which: (i) provided for the issuance of \$6,900,000 of Special Service Area Number 2003-101 Special Tax Bonds, Series 2003 (Windett Ridge Project) (the "Bonds"), of the United City of Yorkville, for the purpose of paying for the costs of certain improvements benefiting the Special Service Area Number 2003-101 (the "Special Service Area"); and (ii) provided for the levy of a Special Tax upon all taxable property within the Special Service Area sufficient to pay the principal of the Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and Administrative Expenses of the Special Service Area for each such year. The Bond Ordinance also authorized the City to abate the taxes levied pursuant to such Ordinance to the extent the taxes levied exceeded the Special Tax Requirement (as defined in the Bond Ordinance) as calculated pursuant to the Special Tax Roll and Report for the Special Service Area (the "Special Tax Roll").

(b) Pursuant to the Special Tax Roll, the Consultant of the City has determined (i) that the Special Tax Requirement for 2020 for the Bonds is \$471,644.06 and the 2020 Levy for Special Taxes is \$471,644.06 (which complies with the Kendall County tax billing

requirement of rounding the per parcel special tax up to the nearest even cent on single family property).

Section 2. Of the \$592,320.00 of Special Taxes levied for calendar year 2020 pursuant to Section 6 of the Bond Ordinance \$120,675.94 of such Special Taxes is hereby abated resulting in a 2020 calendar year levy of \$471,644.06.

Section 3. It is the duty of the County Clerk of Kendall County to abate those taxes as provided in Section 2 of this Ordinance.

Section 4. The City Council of the City hereby approves the United City of Yorkville Special Service Area Number 2003-101 Administration Report Levy Year 2020 dated November 5, 2020 prepared by David Taussig & Associates, Inc. and the 2019 Amended Special Tax Roll attached to such report with such changes therein as are deemed necessary by the Mayor and the City's consultant to reflect any changes in final parcel identification numbers.

Section 5. All ordinances, resolutions and orders or parts of ordinances, resolutions and orders in conflict with this ordinance are repealed to the extent of such conflict. The City Clerk shall cause this Ordinance to be published in pamphlet form. This Ordinance shall be in full force and effect after passage and publication as provided by law.

PASSED by the City Council of the City this \_\_\_\_\_, 2020.

KEN KOCH \_\_\_\_\_

DAN TRANSIER \_\_\_\_\_

JACKIE MILSCHEWSKI \_\_\_\_\_

ARDEN JOE PLOCHER \_\_\_\_\_

CHRIS FUNKHOUSER \_\_\_\_\_

JOEL FRIEDERS \_\_\_\_\_

SEAVER TARULIS \_\_\_\_\_

JASON PETERSON \_\_\_\_\_

\_\_\_\_\_  
City Clerk

SIGNED by the Mayor this \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Published in pamphlet form \_\_\_\_\_, 2020.



[www.FinanceDTA.com](http://www.FinanceDTA.com)

**ADMINISTRATION REPORT  
(LEVY YEAR 2020)**

**UNITED CITY OF YORKVILLE**

**SPECIAL SERVICE AREA NO. 2003-101**

November 5, 2020

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds

*Newport Beach / San Jose / San Francisco / Riverside  
Dallas / Houston / Raleigh / Tampa*



[www.FinanceDTA.com](http://www.FinanceDTA.com)

5000 Birch Street, Suite 6000  
Newport Beach, CA 92660

## UNITED CITY OF YORKVILLE



## ADMINISTRATION REPORT (LEVY YEAR 2020)

Special Service Area No. 2003-101

Prepared for:

**United City of Yorkville**

800 Game Farm Road

Yorkville, IL 60560

# TABLE OF CONTENTS

## SECTION

INTRODUCTION ..... 1

A Authorized Special Services ..... 1

B Bonded Indebtedness ..... 2

C Special Taxes ..... 2

I SPECIAL TAX REQUIREMENT ..... 3

II ACCOUNT ACTIVITY SUMMARY ..... 4

III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES ..... 7

IV PRIOR YEAR SPECIAL TAX COLLECTIONS ..... 9

A 2019 Special Tax Receipts..... 9

B Tax Sales and Foreclosures ..... 9

V DEVELOPMENT STATUS ..... 10

A Equalized Assessed Value ..... 10

VI OUTSTANDING BONDS ..... 11

A Bond Redemptions from Special Tax Prepayments..... 11

B Prepayments..... 11

VII EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO ..... 12

VIII AD VALOREM PROPERTY TAX RATES..... 13

## APPENDICES

APPENDIX A FUNDS AND ACCOUNTS

APPENDIX B APPLICATION OF SPECIAL TAX

APPENDIX C APPLICATION OF EARNINGS

APPENDIX D DEBT SERVICE SCHEDULE

APPENDIX E AERIAL APPENDIX OF SSA BOUNDARIES

APPENDIX F SPECIAL TAX ROLL AND REPORT

APPENDIX G 2020 AMENDED SPECIAL TAX ROLL

## **INTRODUCTION**

This report calculates the 2020 special taxes required to pay annual debt service on the United City of Yorkville (the "City") Special Service Area Number 2003-101 ("SSA No. 2003-101") Special Tax Refunding Bonds, Series 2019 (Windett Ridge Project) (the "Series 2019 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2003-101. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2003-101. The City Aldermen must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of Kendall County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

SSA No. 2003-101 was established by Ordinance No. 2003-56 (the "Establishing Ordinance"), adopted on August 12, 2003. The Establishing Ordinance authorized SSA No. 2003-101 to provide special services, issue bonds, and levy a special tax to repay the bonds.

### **A Authorized Special Services**

The authorized special services include:

- Engineering;
- Soil testing and appurtenant work;
- Mass grading and demolition;
- Storm water management facilities;
- Storm drainage systems and storm sewers;
- Site clearing and tree removal;
- Public water facilities;
- Sanitary sewer facilities;
- Erosion control measures;
- Roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, equestrian paths and related street improvements, equipment and materials necessary for the maintenance thereof;
- Landscaping, wetland mitigation and tree installation;
- Costs for land and easement acquisitions relating to any of the foregoing improvements; and
- Required tap-on and related fees for water or sanitary sewer services and other eligible costs.

## **B Bonded Indebtedness**

The Establishing Ordinance specified that not more than \$15,000,000 in bonds may be issued by SSA No. 2003-101. Ordinance No. 2003-57, adopted on August 12, 2003 approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$7,300,000 in Series 2003 Bonds. The Series 2003 Bonds were issued in the amount of \$6,900,000 in September 2003 (the "Series 2003 Bonds"). Ordinance No. 2019-10 (the "Bond Ordinance"), adopted on February 26, 2019, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$5,232,000 in Series 2019 Bonds. Special Tax Refunding Bonds were issued in March 2019 in the amount of \$5,220,000 (the "Series 2019 Bonds"). The Series 2003 Bonds were refunded in full by the Series 2019 Bonds. The current debt service schedule is attached hereto as Appendix D and a brief summary of any optional redemption of bonds is contained in Section VI herein.

## **C Special Taxes**

The Establishing Ordinance incorporates the United City of Yorkville Special Service Area Number 2003-101 Special Tax Roll and Report (the "Special Tax Roll and Report"). The Special Tax Roll and Report sets forth the Maximum Parcel Special Taxes which have been levied for the payment of principal of and interest on the Series 2003 Bonds and the administration and maintenance of SSA No. 2003-101 and is attached hereto as Appendix F. A table of the Maximum Parcel Special Taxes is included in Section III herein.

**I SPECIAL TAX REQUIREMENT**

The SSA No. 2003-101 2020 Special Tax Requirement is equal to \$471,644. As shown in Table 1 below, the 2020 Special Tax Requirement is equal to the sum of the Series 2019 debt service for the bond year ending March 1, 2022, estimated administrative expenses, estimated delinquencies, and reserve fund replenishment.

**Table 1: 2020 Special Tax Requirement**

| Types of Funds                                  | Total Amount       |
|---|--------------------|
| <b>Sources of Funds</b>                         |                    |
| Prior Year Surplus                              | \$225              |
| Earnings  | \$0                |
| Special Taxes                                   |                    |
| Billed  | \$468,677          |
| Delinquency Contingency                         | \$2,964            |
| <b>Subtotal</b>                                 | <b>\$471,866</b>   |
| <b>Uses of Funds</b>                            |                    |
| Debt Service                                    |                    |
| Interest - 09/01/2021                           | (\$79,291)         |
| Interest - 03/01/2022                           | (\$79,291)         |
| Principal - 03/01/2022                          | (\$290,000)        |
| Administrative Expenses                         | (\$20,320)         |
| Delinquent Special Taxes                        | (\$2,964)          |
| <b>Subtotal</b>                                 | <b>(\$471,866)</b> |
| <b>Projected Surplus/(Deficit) - 03/01/2022</b> | <b>\$0</b>         |

## **II ACCOUNT ACTIVITY SUMMARY**

The Trust Indenture for the Series 2019 Bonds (the "2019 Indenture") establishes five funds and two accounts. The five funds are the Bond and Interest Fund, Reserve Fund, Administrative Expense Fund, Rebate Fund and Investment of Funds. Within the Bond and Interest Fund is the Special Redemption Account. Within the Administrative Expense Fund is the Cost of Issuance Account. A diagram of the funds and accounts is included herein as Appendix A.

Money held in any of the funds and accounts can be invested at the direction of the City and in conformance with the limitations set forth in the 2019 Indenture. Investment interest earnings, if any, will generally be applied to the fund or account for which the investment is made. Diagrams of the application of special taxes and earnings are attached as Appendices B and C, respectively.

A summary of account activity for the 12 months ending September 30, 2020, is shown in Table 2 on the following page.

Table 2: Series 2019 Bonds - Transaction Summary

| Types of Funds                          | Administrative Expense Fund | Cost of Issuance | Reserve Fund     | Bond & Interest Fund | Special Redemption Fund |
|---|-----------------------------|------------------|------------------|----------------------|-------------------------|
| <b>Sources of Funds - Actual</b>        |                             |                  |                  |                      |                         |
| Beginning Balance - 10/1/2019           | \$1,550                     | \$591            | \$522,782        | \$363,888            | \$9,348                 |
| Bond Proceeds                           | \$0                         | \$0              | \$0              | \$0                  | \$0                     |
| Earnings                                | \$23                        | \$1              | \$3,946          | \$2,290              | \$35                    |
| <b>Special Taxes</b>                    |                             |                  |                  |                      |                         |
| Prior Year(s)                           | \$0                         | \$0              | \$0              | \$0                  | \$0                     |
| Levy Year 2019                          | \$0                         | \$0              | \$0              | \$201,966            | \$0                     |
| Prepayment Receipts                     | \$0                         | \$0              | \$0              | \$0                  | \$0                     |
| <b>Uses of Funds - Actual</b>           |                             |                  |                  |                      |                         |
| Account Transfers                       | \$642                       | (\$592)          | (\$5,727)        | \$15,044             | (\$9,367)               |
| <b>Administrative Expense Transfers</b> |                             |                  |                  |                      |                         |
| Fiscal Year 2019 Prefunding             | \$5,418                     | \$0              | \$0              | (\$5,418)            | \$0                     |
| Fiscal Year 2019 Budget                 | \$0                         | \$0              | \$0              | \$0                  | \$0                     |
| <b>Debt Service</b>                     |                             |                  |                  |                      |                         |
| Interest - 03/01/2020                   | \$0                         | \$0              | \$0              | (\$87,466)           | \$0                     |
| Principal - 03/01/2020                  | \$0                         | \$0              | \$0              | (\$270,000)          | \$0                     |
| Interest - 09/01/2020                   | \$0                         | \$0              | \$0              | (\$83,416)           | \$0                     |
| <b>Bond Redemptions/Prepayments</b>     |                             |                  |                  |                      |                         |
| Principal Redemption                    | \$0                         | \$0              | \$0              | \$0                  | \$0                     |
| Refund to Property Owners               | \$0                         | \$0              | \$0              | (\$12,328)           | \$0                     |
| Administrative Expenses                 | (\$5,755)                   | \$0              | \$0              | \$0                  | \$0                     |
| <b>Ending Balance - 09/30/2020</b>      | <b>\$1,878</b>              | <b>\$0</b>       | <b>\$521,000</b> | <b>\$124,561</b>     | <b>\$16</b>             |

The calculation of the estimated 2021 bond year-end fund balances and excess reserve funds is shown in Table 3 on the following page.

Table 3: Estimated 2020 Bond Year-End Fund Balances (10/01/2020 through 03/01/2021)

| Types of Funds                                | Administrative Expense Fund | Cost of Issuance | Reserve Fund | Bond & Interest Fund | Special Redemption Fund |
|---|-----------------------------|------------------|--------------|----------------------|-------------------------|
| <b>Sources of Funds - Projected</b>           |                             |                  |              |                      |                         |
| Beginning Balance - 09/30/2020                | \$1,878                     | \$0              | \$521,000    | \$124,561            | \$16                    |
| Earnings                                      | \$0                         | \$0              | \$0          | \$0                  | \$0                     |
| <b>Special Taxes</b>                          |                             |                  |              |                      |                         |
| Prior Year(s)                                 | \$0                         | \$0              | \$0          | \$0                  | \$0                     |
| Levy Year 2019                                | \$0                         | \$0              | \$0          | \$247,242            | \$0                     |
| <b>Uses of Funds - Projected</b>              |                             |                  |              |                      |                         |
| <b>Account Transfers</b>                      |                             |                  |              |                      |                         |
| Bond Redemptions/Prepayments                  | \$0                         | \$0              | \$0          | \$0                  | \$0                     |
| All-Other / Non-Administrative Expense        | \$0                         | (\$0)            | (\$0)        | \$0                  | \$0                     |
| <b>Administrative Expense Transfers</b>       |                             |                  |              |                      |                         |
| Levy Year 2020 Prefunding                     | \$0                         | \$0              | \$0          | \$0                  | \$0                     |
| Levy Year 2019 Budget                         | \$13,162                    | \$0              | \$0          | (\$13,162)           | \$0                     |
| <b>Debt Service</b>                           |                             |                  |              |                      |                         |
| Principal - 03/01/2021                        | \$0                         | \$0              | \$0          | (\$275,000)          | \$0                     |
| Interest - 03/01/2021                         | \$0                         | \$0              | \$0          | (\$83,416)           | \$0                     |
| <b>Bond Redemptions/Prepayments</b>           |                             |                  |              |                      |                         |
| Principal Redemption                          | \$0                         | \$0              | \$0          | \$0                  | \$0                     |
| Refund to Property Owners                     | \$0                         | \$0              | \$0          | \$0                  | \$0                     |
| <b>Administrative Expenses</b>                |                             |                  |              |                      |                         |
| Remaining Levy Year 2019 Expenses             | (\$15,040)                  | \$0              | \$0          | \$0                  | \$0                     |
| Ending Balance - 03/01/2021                   | \$0                         | \$0              | \$521,000    | \$225                | \$16                    |
| Reserve Fund Requirement                      | \$0                         | \$0              | (\$521,000)  | \$0                  | \$0                     |
| Funds Not Eligible for Levy Surplus           | (\$0)                       | \$0              | \$0          | \$0                  | (\$16)                  |
| <b>Projected Surplus/(Deficit) 03/01/2021</b> | <b>\$0</b>                  | <b>\$0</b>       | <b>\$0</b>   | <b>\$225</b>         | <b>\$0</b>              |

**III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES**

Pursuant to the Special Tax Roll and Report, the 2020 Maximum Parcel Special Taxes equal \$592,320. Subtracting the 2020 Special Tax Requirement of \$471,644, results in an abatement of \$120,676. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2003-101 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

The maximum, abated, and extended special tax for each special tax classification is shown in Table 4 below. The Amended Special Tax Roll, which lists the maximum, abated, and extended special tax for each parcel, is attached as Appendix G. Note, the special tax levy and abatement have been adjusted to reconcile with the special taxes set forth in the bond ordinance.

**Table 4: Maximum, Abated and Extended Special Taxes<sup>1</sup>**

| Special Tax Classification                          | Maximum Parcel Special Tax | Abated Special Tax | Extended Special Tax |
|---|----------------------------|--------------------|----------------------|
| Single Family Dwelling Unit                         | \$2,468.00                 | \$490.80           | \$1,977.20           |
| Single Family Detached - Partial (54.14% Remaining) | \$1,336.18                 | \$265.72           | \$1,070.46           |
| Single Family Dwelling Unit - Prepaid               | \$2,468.00                 | \$2,468.00         | \$0.00               |

Notes:

- Adjusted to reconcile with the special taxes set forth in the bond ordinance.

A comparison of the maximum and extended special tax amounts for 2020 and 2019 is shown in Table 5 below.

**Table 5: Comparison of Maximum and Extended Special Taxes**

| Special Tax Classification        | Levy Year 2020 | Levy Year 2019 | Percentage Change |
|-----------------------------------|----------------|----------------|-------------------|
| <b>Maximum Parcel Special Tax</b> |                |                |                   |
| Single Family Dwelling Unit       | \$2,468.00     | \$2,432.00     | 1.5%              |
| <b>Extended Special Tax</b>       |                |                |                   |
| Single Family Dwelling Unit       | \$1,977.20     | \$1,906.56     | 3.7%              |

The schedule of the remaining SSA No. 2003-101 Maximum Parcel Special Taxes is shown in Table 6 on the following page. The Maximum Parcel Special Taxes escalate 1.50% annually through 2031.

**Table 6: Maximum Parcel Special Taxes**

| Levy Year | Collection Year | Aggregate | Per Single Family Unit |
|-----------|-----------------|-----------|------------------------|
| 2020      | 2021            | \$592,320 | \$2,468                |
| 2021      | 2022            | \$598,695 | \$2,505                |
| 2022      | 2023            | \$607,777 | \$2,543                |
| 2023      | 2024            | \$616,859 | \$2,581                |
| 2024      | 2025            | \$626,180 | \$2,620                |
| 2025      | 2026            | \$635,501 | \$2,659                |
| 2026      | 2027            | \$645,061 | \$2,699                |
| 2027      | 2028            | \$654,621 | \$2,739                |
| 2028      | 2029            | \$664,420 | \$2,780                |
| 2029      | 2030            | \$674,458 | \$2,822                |
| 2030      | 2031            | \$684,496 | \$2,864                |

#### **IV PRIOR YEAR SPECIAL TAX COLLECTIONS**

The SSA No. 2003-101 special tax is billed and collected by Kendall County (the "County") in the same manner and at the same time as general ad valorem property taxes. The City may provide for other means of collecting the special tax, if necessary, to meet the financial obligations of SSA No. 2003-101.

##### **A 2019 Special Tax Receipts**

As of November 10, 2020, SSA No. 2003-101 2019 special tax receipts totaled \$445,078. Special taxes in the amount \$2,8602 are unpaid for delinquency rate of 0.63%.

##### **B Tax Sales and Foreclosures**

The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the special tax. The City is not currently pursuing any foreclosure actions.

**V DEVELOPMENT STATUS**

SSA No. 2003-101 is comprised of 277 single-family homes which is consistent with the original projections. An aerial map of SSA No. 2003-101 is attached as Appendix E. The number of units in each plat is summarized in Table 7 below.

**Table 7: Land Use Summary**

| Plat         | Recorded | Land Use      | Number of Units |
|--------------|----------|---------------|-----------------|
| Unit 1       | Yes      | Single Family | 261             |
| Unit 2       | Yes      | Single Family | 16              |
| <b>Total</b> |          |               | <b>277</b>      |

**A Equalized Assessed Value**

**VI OUTSTANDING BONDS**

The Series 2019 Bonds were issued in March 2019 with an original principal amount of \$5,220,000. As of September 2, 2020, the outstanding principal was \$4,940,000. The current debt schedule adjusted for early redemptions from special tax prepayments is attached herein as Appendix D.

**A Bond Redemptions from Special Tax Prepayments**

As a result of special tax prepayments received from property owners, \$1,764,000 of the Series 2003 Bonds have been redeemed and \$10,000 of the Series 2019 Bonds are pending to be redeemed as shown in Table 8 below.

**Table 8: Special Mandatory Bond Redemptions from Special Tax Prepayments**

| <b>Redemption Date</b>            | <b>Bonds Redeemed</b> |
|-----------------------------------|-----------------------|
| September 1, 2005                 | \$49,000              |
| March 1, 2006                     | \$99,000              |
| September 1, 2009                 | \$24,000              |
| March 1, 2007                     | \$27,000              |
| June 1, 2007                      | \$49,000              |
| September 1, 2007                 | \$74,000              |
| March 1, 2008                     | \$126,000             |
| September 1, 2008                 | \$224,000             |
| September 1, 2011                 | \$24,000              |
| September 1, 2013                 | \$24,000              |
| March 1, 2015                     | \$23,000              |
| September 1, 2015                 | \$23,000              |
| March 1, 2016                     | \$90,000              |
| September 1, 2017                 | \$21,000              |
| <b>December 1, 2019 (pending)</b> | <b>\$10,000</b>       |
| <b>Total Redeemed</b>             | <b>\$1,764,000</b>    |

**B Prepayments**

The SSA No. 2003-101 Maximum Parcel Special Tax may be prepaid and permanently satisfied, or prepaid in part, provided that proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the Administrator and in accordance with the Bond Indenture. The prepayment calculation formula is set forth in the Special Tax Roll and Report.

To date, the Maximum Parcel Special Tax has been prepaid in full for one single-family dwelling unit and prepaid in part for one single-family dwelling unit.

**VII EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO**

The SSA No. 2003-101 Equalized Assessed Value and Value-to-Lien Ratio is shown in Table 9 below.

**Table 9: Equalized Assessed Value and Value-to-Lien Ratio**

| 2018 Equalized Assessed Value <sup>3</sup> | 2018 Appraised Value <sup>4</sup> | Outstanding Bonds <sup>5</sup> | Value to Lien Ratio |
|--|-----------------------------------|--------------------------------|---------------------|
| \$14,895,648                               | \$44,686,944                      | \$5,210,000                    | 8.58:1              |

**Notes:**

2. Source: Kendall County
3. Appraised Value is equal to three times the equalized assessed value.
4. As of September 2, 2020.

**VIII AD VALOREM PROPERTY TAX RATES**

The 2019 general ad valorem tax rates for SSA No. 2003-101 are shown in Table 10 below.

**Table 10: 2019 Ad Valorem Property Tax Rates<sup>5</sup>**

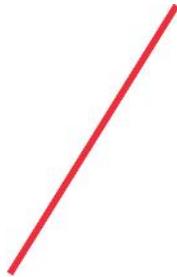
| Type of Rate                             | Interest Rate     |
|--|-------------------|
| <b>City Rates<sup>5</sup></b>            |                   |
| Corporate                                | 0.181110%         |
| Bonds and Interest                       | 0.000000%         |
| I.M.R.F.                                 | 0.000000%         |
| Police Protection                        | 0.156180%         |
| Police Pension                           | 0.222300%         |
| Garbage                                  | 0.000000%         |
| Audit                                    | 0.005420%         |
| Liability Insurance                      | 0.007230%         |
| Social Security/IMRF                     | 0.027100%         |
| School Crossing Guard                    | 0.003620%         |
| Unemployment Insurance                   | 0.000000%         |
| Road and Bridge Transfer                 | 0.000000%         |
| <b>Subtotal</b>                          | <b>0.602960%</b>  |
| <b>Kendall Township<sup>5</sup></b>      |                   |
| County                                   | 0.640880%         |
| Bristol-Kendall Fire Protection District | 0.720240%         |
| Forest Preserve                          | 0.154160%         |
| Junior College #516                      | 0.527270%         |
| Yorkville Library                        | 0.282920%         |
| Yorkville/Bristol Sanitary District      | 0.000000%         |
| Kendall Township                         | 0.099280%         |
| Kendall Road District                    | 0.252690%         |
| School District CU-115                   | 7.033800%         |
| <b>Subtotal</b>                          | <b>9.71124%</b>   |
| <b>Total Tax Rate</b>                    | <b>10.314200%</b> |

Notes:

5. Source: Kendall County, for Tax Codes KE016.

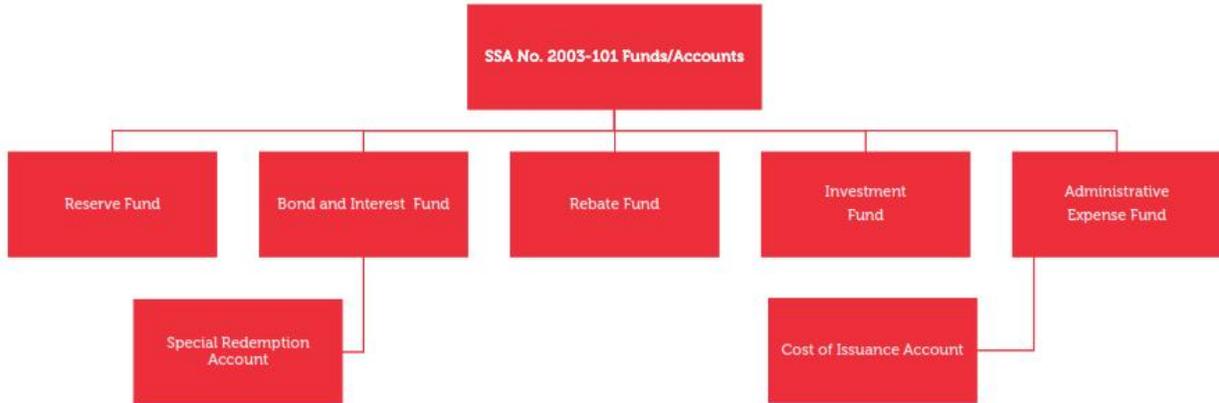
# **APPENDIX A**

United City of Yorkville SSA No. 2003-101  
Administration Report  
(Levy Year 2020)



## **FUNDS AND ACCOUNTS**

**United City of Yorkville  
Special Service Area No. 2003-101  
Funds and Accounts**



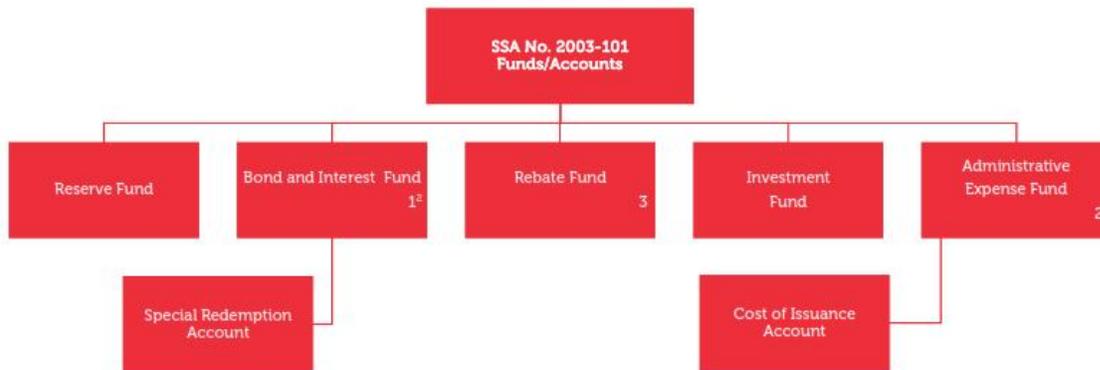
## **APPENDIX B**

United City of Yorkville SSA No. 2003-101  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF SPECIAL TAX**

# United City of Yorkville Special Service Area No. 2003-101 Application of Special Tax<sup>1</sup>



**Notes:**

1. Special Tax applied in sequence indicated.
2. In an amount sufficient to pay interest and principal on the Bonds.

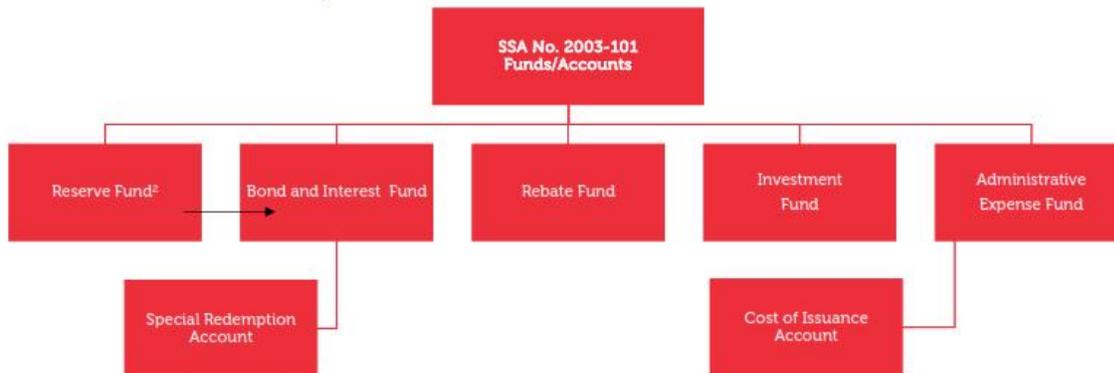
## **APPENDIX C**

United City of Yorkville SSA No. 2003-101  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF EARNINGS**

# United City of Yorkville Special Service Area No. 2003-101 Application of Earnings<sup>1</sup>



**Notes:**

1. Earnings remain in fund or account from which they accrued unless otherwise indicated.
2. Reserve Fund earnings shall be transferred to the Bond and Interest Fund.

# **APPENDIX D**

United City of Yorkville SSA No. 2003-101  
Administration Report  
(Levy Year 2020)



## **DEBT SERVICE SCHEDULE**

**United City of Yorkville**

**SSA No. 2003-101**

**Debt Service Schedule**

| <b>Year Ending (3/1)</b> | <b>Payment Date</b> | <b>Principal</b>   | <b>Interest</b>    | <b>Debt Service</b> |
|--------------------------|---------------------|--------------------|--------------------|---------------------|
| 2020                     | 9/1/2019            | \$0                | \$77,899           | \$77,899            |
| 2020                     | 3/1/2020            | \$270,000          | \$87,636           | \$357,636           |
| 2021                     | 9/1/2020            | \$0                | \$83,416           | \$83,416            |
| 2021                     | 3/1/2021            | \$275,000          | \$83,416           | \$358,416           |
| 2022                     | 9/1/2021            | \$0                | \$79,291           | \$79,291            |
| 2022                     | 3/1/2022            | \$290,000          | \$79,291           | \$369,291           |
| 2023                     | 9/1/2022            | \$0                | \$74,941           | \$74,941            |
| 2023                     | 3/1/2023            | \$305,000          | \$74,941           | \$379,941           |
| 2024                     | 9/1/2023            | \$0                | \$70,366           | \$70,366            |
| 2024                     | 3/1/2024            | \$319,000          | \$70,366           | \$389,366           |
| 2025                     | 9/1/2024            | \$0                | \$65,581           | \$65,581            |
| 2025                     | 3/1/2025            | \$339,000          | \$65,581           | \$404,581           |
| 2026                     | 9/1/2025            | \$0                | \$60,496           | \$60,496            |
| 2026                     | 3/1/2026            | \$354,000          | \$60,496           | \$414,496           |
| 2027                     | 9/1/2026            | \$0                | \$55,186           | \$55,186            |
| 2027                     | 3/1/2027            | \$374,000          | \$55,186           | \$429,186           |
| 2028                     | 9/1/2027            | \$0                | \$49,576           | \$49,576            |
| 2028                     | 3/1/2028            | \$389,000          | \$49,576           | \$438,576           |
| 2029                     | 9/1/2028            | \$0                | \$43,060           | \$43,060            |
| 2029                     | 3/1/2029            | \$409,000          | \$43,060           | \$452,060           |
| 2030                     | 9/1/2029            | \$0                | \$35,903           | \$35,903            |
| 2030                     | 3/1/2030            | \$434,000          | \$35,903           | \$469,903           |
| 2031                     | 9/1/2030            | \$0                | \$27,982           | \$27,982            |
| 2031                     | 3/1/2031            | \$459,000          | \$27,982           | \$486,982           |
| 2032                     | 9/1/2031            | \$0                | \$19,376           | \$19,376            |
| 2032                     | 3/1/2032            | \$484,000          | \$19,376           | \$503,376           |
| 2033                     | 9/1/2032            | \$0                | \$10,180           | \$10,180            |
| 2033                     | 3/1/2033            | \$509,000          | \$10,180           | \$519,180           |
| <b>Subtotal</b>          |                     | <b>\$5,210,000</b> | <b>\$1,516,244</b> | <b>\$6,726,244</b>  |

# **APPENDIX E**

United City of Yorkville SSA No. 2003-101  
Administration Report  
(Levy Year 2020)



# **AERIAL APPENDIX OF SSA BOUNDARIES**

United City of Yorkville  
SSA 2003-101



# **APPENDIX F**

United City of Yorkville SSA No. 2003-101  
Administration Report  
(Levy Year 2020)



# **SPECIAL TAX ROLL AND REPORT**

**UNITED CITY OF YORKVILLE**  
**SPECIAL SERVICE AREA NUMBER 2003-101**  
**SPECIAL TAX ROLL AND REPORT**

**Prepared for**

**UNITED CITY OF YORKVILLE**  
800 Game Farm Road  
Yorkville, IL 60560  
(630) 553-7575

**Prepared by**

**DAVID TAUSSIG & ASSOCIATES, INC.**  
1301 Dove Street, Suite 600  
Newport Beach, CA 92660  
(949) 955-1500

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NUMBER 2003-101**

**SPECIAL TAX ROLL AND REPORT  
TABLE OF CONTENTS**

| <b><u>Section</u></b>                                      | <b><u>Page</u></b> |
|--|--------------------|
| <b>I. INTRODUCTION.....</b>                                | <b>1</b>           |
| <b>II. DEFINITIONS.....</b>                                | <b>1</b>           |
| <b>III. SPECIAL SERVICE AREA DESCRIPTION .....</b>         | <b>3</b>           |
| A. BOUNDARIES OF SSA No. 2003-101 .....                    | 3                  |
| B. ANTICIPATED LAND USES.....                              | 3                  |
| <b>IV. SPECIAL SERVICES .....</b>                          | <b>3</b>           |
| A. GENERAL DESCRIPTION .....                               | 3                  |
| B. ESTIMATED COSTS.....                                    | 4                  |
| C. ALLOCATION.....   | 5                  |
| D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS ..... | 12                 |
| <b>V. BOND ASSUMPTIONS.....</b>                            | <b>12</b>          |
| <b>VI. MAXIMUM PARCEL SPECIAL TAX .....</b>                | <b>12</b>          |
| A. DETERMINATION.....                                      | 13                 |
| B. APPLICATION .....                                       | 13                 |
| C. ESCALATION .....  | 14                 |
| D. TERM .....  | 14                 |
| E. SPECIAL TAX ROLL AMENDMENT.....                         | 14                 |
| F. OPTIONAL PREPAYMENT.....                                | 14                 |
| G. MANDATORY PREPAYMENT.....                               | 14                 |
| <b>VII. ABATEMENT AND COLLECTION.....</b>                  | <b>15</b>          |
| A. ABATEMENT .....   | 15                 |
| B. COLLECTION PROCESS .....                                | 15                 |
| C. ADMINISTRATIVE REVIEW .....                             | 15                 |
| <b>VIII. AMENDMENTS.....</b>                               | <b>16</b>          |

**List of Exhibits**

**Exhibit A – Special Tax Roll**

**Exhibit B – Prepayment of the Maximum Parcel Special Tax**

## I. INTRODUCTION

Pursuant to the provisions of the Act and in accordance with the "Establishing Ordinance" being Ordinance No. 2003-56 passed by the City Council of the United City of Yorkville, County of Kendall, State of Illinois, on August 12, 2003 in connection with the proceedings for Special Service Area Number 2003-101 (hereinafter referred to as "SSA No. 2003-101"), this Special Tax Roll and Report of SSA No. 2003-101 (the "Report") is herewith submitted and made part of the Establishing Ordinance.

## II. DEFINITIONS

The terms used herein shall have the following meanings:

**"Act"** means the Special Service Area Tax Act, being 35 ILCS 200/27-5 et seq., as amended.

**"Administrative Expenses"** means the following actual or reasonably estimated costs permitted in accordance with the Act and directly related to the administration of SSA No. 2003-101 and the Bonds as determined by the City or its designee: the costs of computing the Special Taxes and of preparing the amended Special Tax Roll (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the City, the County, or otherwise); the costs of remitting the Special Taxes to the fiscal agent and/or trustee for any Bonds; the costs of the fiscal agent and/or trustee (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture; the costs of the City or designee in computing the amount of rebatable arbitrage, if any; the costs of the City or designee in obtaining ratings of the Bonds; the costs of the City or designee in complying with the disclosure requirements of applicable federal and state securities laws and of the Act, including, but not limited to, public inquiries regarding the Special Taxes; the costs associated with the release of funds from any escrow account or funds held pursuant to the Bond Indenture; and any termination payments owed by the City in connection with any guaranteed investment contract, forward purchase agreement, or other investment of funds held under the Bond Indenture. Administrative Expenses shall also include amounts advanced by the City for any administrative purpose of SSA No. 2003-101 including the costs of computing Special Tax Bond Prepayment amounts, recording of lien satisfaction or other notices related to a Special Tax Bond Prepayment or Mandatory Special Tax Prepayment, discharge or satisfaction of Special Taxes; and the costs of commencing and pursuing to completion any foreclosure action arising from and pursuing the collection of delinquent Special Taxes and the reasonable fees of legal counsel to the City incurred in connection with all of the foregoing.

**"Administrator"** means the designee of the City responsible for determining the Special Taxes and assisting the City and the County in providing for the collection of the Special Taxes, continuing disclosure, and any other administrative efforts related to SSA No. 2003-101.

**"Bond Indenture"** means the trust indenture and any supplemental indentures between the City and the trustee named therein authorizing the issuance of the Bonds.

**"Bonds"** means any bonds or other debt, including refunding bonds, whether in one or more series, issued by the City and secured by the Maximum Parcel Special Tax for SSA No. 2003-101, the proceeds of which will be used to finance inter alia, all or a portion of the public improvements.

**"Calendar Year"** means the twelve-month period starting January 1 and ending December 31.

**"City"** means the United City of Yorkville, County of Kendall, State of Illinois.

**"Council"** means the Mayor and City Council, having jurisdiction over SSA No. 2003-101.

**"County"** means the County of Kendall, Illinois.

**"Dwelling Unit"** means a residential dwelling unit.

**"Final Plat"** means a final plat of subdivision approved by the City and recorded with the County.

**"Mandatory Special Tax Prepayment"** means the Special Tax Bond Prepayment required upon a reduction in the anticipated number of Dwelling Units as described more fully in Section VI.G herein and calculated pursuant to Exhibit B herein.

**"Maximum Parcel Special Tax"** means the maximum special tax, determined in accordance with Section VI that can be collected by the City in any Calendar Year on any Parcel. Maximum Parcel Special Taxes means the amount determined by multiplying the greater of the actual or anticipated number of Dwelling Units by the Maximum Parcel Special Tax.

**"Maximum SSA Special Taxes"** means the Maximum Parcel Special Taxes plus any additional special taxes levied, in accordance with any supplemental ordinances adopted by the City, that can be collected by the City in any Calendar Year.

**"Parcel"** means a lot or parcel within the boundaries of SSA No. 2003-101 shown on a Final Plat and/or PIN Map.

**"Partial Special Tax Bond Prepayment"** means that amount required to partially prepay the Maximum Parcel Special Tax computed pursuant to Exhibit B herein.

**"PIN Map"** means an official map of the County Assessments Division or other authorized County official designating parcels by permanent index number.

**"Preliminary Plat"** means the preliminary subdivision plat for SSA No. 2003-101 approved by the City, as may be amended.

**"Residential Property"** means all Parcels within the boundaries of SSA No. 2003-101 on which Dwelling Units have been, may be, or are anticipated to be constructed as determined from the Preliminary Plat, or any Final Plat, as applicable.

**"Special Tax"** means the special tax to be extended in each Calendar Year on each Parcel.

**"Special Tax Bond Prepayment"** means that amount required to prepay the Maximum Parcel Special Tax computed pursuant to Exhibit B herein in order to fully release the lien of the Maximum Parcel Special Tax.

**"Special Tax Requirement"** means that amount determined by the City or its designee as required in any Calendar Year to pay: (1) the Administrative Expenses, (2) debt service on any Bonds, (3) reasonably anticipated delinquent Special Taxes, (4) any amount required to replenish any reserve fund established in connection with such Bonds, (5) the costs of credit enhancement and fees for instruments that serve as the basis of a reserve fund in lieu of cash related to any such Bonds, and less (6) available funds as directed under the Bond Indenture.

**"Special Tax Roll"** means the Special Tax Roll included herein as Exhibit A, as may be amended pursuant to Section VI.E.

### **III. SPECIAL SERVICE AREA DESCRIPTION**

#### **A. BOUNDARIES OF SSA NO. 2003-101**

SSA No. 2003-101 consists of approximately one hundred seventy (170) acres which is generally located east of the State Route 47 and Legion Road intersection, a few miles south of State Route 71, the legal description for which is attached as Exhibit D of the Establishing Ordinance.

#### **B. ANTICIPATED LAND USES**

SSA No. 2003-101 is anticipated to consist of two hundred seventy-seven (277) single-family homes and approximately five and seven-tenths acres of commercial development.

### **IV. SPECIAL SERVICES**

SSA No. 2003-101 has been established to finance certain special services conferring special benefit thereto and which are in addition to the municipal services provided to the City as a whole. A general description, estimated cost, and allocation of these special services are set forth below.

#### **A. GENERAL DESCRIPTION**

The special services that are eligible to be financed by SSA No. 2003-101 consist of certain public improvements with appurtenances and appurtenant work in

connection therewith necessary to serve SSA No. 2003-101 (hereinafter referred to as the "Eligible Improvements"). The Eligible Improvements are generally described as follows:

- City sanitary sewer facilities including engineering, soil testing and appurtenant work, mass grading and demolition, site clearing and tree removal, erosion control measures, wetland mitigation and tree installation, underground repairs, costs for land and easement acquisitions relating to any of the foregoing, required tap-on and related fees for sanitary sewer services and other eligible costs;
- City water facilities including engineering, soil testing and appurtenant work, mass grading and demolition, site clearing and tree removal, erosion control measures, wetland mitigation and tree installation, underground repairs, costs for land and easement acquisitions relating to any of the foregoing, required tap-on and related fees for water services and other eligible costs;
- City road facilities including engineering, soil testing and appurtenant work, mass grading and demolition, site clearing and tree removal, erosion control measures, roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, equestrian paths and related street improvements, and equipment and materials necessary for the maintenance thereof, landscaping, wetland mitigation and tree installation, costs for land and easement acquisitions relating to any of the foregoing improvements, and other eligible costs;
- City storm water management facilities including engineering, soil testing and appurtenant work, mass grading and demolition, storm drainage systems and storm sewers, site clearing and tree removal, erosion control measures, landscaping, wetland mitigation and tree installation, underground repairs, costs for land and easement acquisitions relating to any of the foregoing improvements, and other eligible costs.

**B. ESTIMATED COSTS**

The estimated costs for the Eligible Improvements and the amounts anticipated to be financed by SSA No. 2003-101 are presented in Table 1 on the following page.

| <b>TABLE 1</b>                                   |                     |   |
|--|---------------------|---|
| <b>ESTIMATED COSTS FOR ELIGIBLE IMPROVEMENTS</b> |                     |   |
| <b>PUBLIC IMPROVEMENT</b>                        | <b>TOTAL COSTS</b>  | <b>COSTS ANTICIPATED TO BE FINANCED BY SSA No. 2003-101</b> |
| Sanitary Sewer Facilities                        | \$981,483           | \$849,520   |
| Water Facilities                                 | \$866,000           | \$797,579   |
| Road Facilities                                  |                     |   |
| Shared Section of Fairfax Way                    | \$28,500            | \$16,731  |
| Remaining Road Facilities                        | \$7,707,671         | \$2,021,345   |
| Storm Water Management Facilities                | \$1,153,996         | \$1,044,744   |
| Underground Repairs                              | \$126,000           | \$0   |
| <b>Grand Total</b>                               | <b>\$10,863,650</b> | <b>\$4,729,919</b>  |

**C. ALLOCATION**

Special taxes levied pursuant to the Act must bear a rational relationship between the amount of the special tax levied against each Parcel within SSA No. 2003-100 and the special service benefit rendered. Therefore, the public improvements anticipated to be financed by SSA No. 2003-101 as shown in Table 1 have been allocated in accordance with the benefit rendered to the property therein, with benefit estimated to be a function of (i) the service or benefit area for said improvements and (ii) the relative capacity for said improvements reserved for or used by properties within the benefit area. A discussion of the relevant benefit area(s) and measures of public facilities usage is detailed below.

**1. BENEFIT AREA**

The scope of the eligible public improvements is local in nature, and therefore the benefit area includes only that property within SSA No. 2003-101 since the Eligible Improvements will be located within the SSA No. 2003-101. The vast majority of these improvements will bring the special services directly to the individual residential lots, and therefore benefit is rendered to each Dwelling Unit. However, only a portion of the Eligible Improvements benefits both the commercial and residential property, and is therefore allocated accordingly between the two land uses for such improvements. Further discussion for each of the major categories of improvements and its related benefit area follows.

**a. SANITARY SEWER AND WATER**

All sanitary sewer and water improvements will benefit only the residential property within SSA No. 2003-101. Given the commercial property's location along State Route 47, it is anticipated the commercial property will be required to pay for connection to the existing sewer and water lines along said state

route and will therefore not benefit from any of the sanitary sewer and water improvements.

**b. ROAD ALLOCATION**

While all the road improvements benefit the residential property, a small segment of the road improvements to be funded through SSA No. 2003-101 will partially render benefit to the commercial property. This section of improvements runs along the south side on Fairfax Way commencing at the intersection of State Route 47 and Fairfax Way and extending easterly for approximately two hundred feet (200'). The costs for this segment of road have been identified from all other eligible road improvements in order to allocate the costs accordingly between both the commercial and residential property. All other road improvements anticipated to be funded benefit only the residential property and have been allocated accordingly.

**c. STORM WATER MANAGEMENT**

All storm water management improvements benefit both the commercial and residential property. The allocation of the storm water management improvement costs is discussed in Section IV.C.2 below.

Furthermore, while certain Eligible Improvements will benefit the commercial property, SSA No. 2003-101 will not finance with bond proceeds the improvement costs attributable to such property. As shown in the following tables, the commercial property is allocated its share of the Eligible Improvements, but it will be funded by the developer, as the current property owner, and will therefore not be taxed.

**2. PUBLIC FACILITY USAGE**

Once the benefit area has been established, the special services may be allocated among the various properties within such area in accordance with use. As is discussed in the following sections, commonly accepted measures for public facility usage indicate that the benefit conferred by the Eligible Improvements applies uniformly by land use type.

**a. SANITARY SEWER AND WATER USAGE**

The primary determinant of sanitary sewer and water usage is the applicable population equivalent, or P.E. Household population is the criteria commonly used to project sewer and water service demand. *Wastewater Engineering, Third Edition* indicates that residential wastewater flow rates are typically determined on the basis of population density and the average per capita contribution

of wastewater. The Illinois Environmental Protection Agency's criteria for water storage and distribution systems assume an everyday use equal to 50 gallons per day per person. In addition, an emergency capacity is set at 50 gallons per day per person. This equates to 350 gallons per day for each single-family home given the applicable IEPA P.E. factor of 3.5 for single-family homes.

**b. ROAD USAGE**

Road usage is typically computed on the basis of anticipated trip generation. The Institute of Traffic Engineers publication *Trip Generation Sixth Edition*, indicates average weekday trips per single-family detached home of 9.57 trips.

Average weekday trips for commercial developments are commonly expressed per 1,000 square feet of gross leasable area. For shopping center development, average weekday trips equal 42.92 per 1,000 square feet of gross leasable area. However, a significant percentage of these trips will be considered pass-by (i.e., trips made as an intermediate stops on the way from an origin to a primary trip destination). This is particularly true for the subject shopping center development given its location on State Route 47 just south of U.S. Highway 45. Based upon data contained in *Trip Generation Fifth Edition*, it is estimated that at least thirty percent (30%) of the trips will be comprised of pass-by traffic, resulting in a net trip factor of 30.04 per 1,000 square feet, or 0.03004 trips per square foot of building.

The commercial site of SSA No. 2003-101 is estimated to have a twenty-five percent (25%) floor-to-area ratio ("FAR"). To determine the estimated building square footage, the gross land area of 248,292 square feet (five and seven-tenths acres x 43,560 square feet to an acre) is multiplied by the 25% FAR resulting in an estimated 62,073 of building square feet.

**c. STORM SEWER USAGE**

Storm sewer facilities are sized based upon estimated storm flows which vary with the size of the tributary drainage area, slope, soil type, antecedent runoff condition, and impervious ground cover. In its "Urban Hydrology for Small Watersheds: TR-55" (the "TR-55 Manual"), the United States Department of Agriculture indicates average "runoff curve numbers" for purposes of measuring storm flows or runoff. The runoff curve equation estimates storm runoff given a particular volume of rainfall.

The runoff curve numbers for fully developed urban areas indicated in the TR-55 Manual vary by land use type, impervious

area, and hydrologic soil group. Assuming generally uniform antecedent runoff and hydrologic soil conditions within the SSA No. 2003-101, storm flows will tend to vary with land use and the associated impervious area.

Impervious ground coverage factors for residential development varies by development density or the number of dwelling units per gross acre, with gross acreage being exclusive of open space. The gross density for the Residential Property in SSA No. 2003-100 is two and two-tenths Dwelling Units to an acre, or 19,800 square feet per lot which, according to the TR-55 Manual, would categorize the Residential Property in SSA No. 2003-100 as having a development density of 1/2 acre. The TR-55 Manual indicates an impervious ground coverage factor of twenty-five percent (25%) for the development density category of 1/2 acre. Multiplying the twenty-five percent factor by the average residential lot area of approximately 19,800 square feet results in estimated impervious ground area per single family lot of 4,950 square feet. As all lots are anticipated to have approximately the same impervious area, the storm flow and therefore usage of the storm sewer system is not expected to vary in any material amount from single-family home to single-family home.

With respect to the commercial property, the developer's engineer has indicated that three percent of the overall benefit rendered from the storm water management improvements can be allocated to the commercial property since three percent of the storm flows is attributable to such property.

Multiplying the preceding P.E., trips, impervious area, and household size per single-family home or commercial building square foot, as applicable, by the respective projected total yields the total P.E., trip generation, impervious ground area, and percent allocation shown in Table 2 on the following page.

**TABLE 2  
TOTAL P.E., TRIPS, IMPERVIOUS AREA, AND PERCENT ALLOCATION**

| PUBLIC IMPROVEMENT   | SINGLE-FAMILY HOME                |   | COMMERCIAL PROPERTY               |  | GRAND TOTAL                         | PERCENT ALLOCATION OF ELIGIBLE IMPROVEMENTS |       |
|--|-----------------------------------|---|-----------------------------------|--|-------------------------------------|---|-------|
|  | USAGE FACTOR PER SFH <sup>1</sup> | TOTAL   | USAGE FACTOR PER BSF <sup>2</sup> | TOTAL  |                                     |   |       |
| Sanitary Sewer Facilities  | 3.5 P.E.                          | 969.50 Total P.E.<br>(3.5 P.E. x 277)                             | NA                                | NA   | 969.50 Grand Total P.E.             | 100.0%                                      | 0.0%  |
| Water Facilities   | 3.5 P.E.                          | 969.50 Total P.E.<br>(3.5 P.E. x 277)                             | NA                                | NA   | 969.50 Grand Total P.E.             | 100.0%                                      | 0.0%  |
| Road Facilities  |                                   |   |                                   |  |                                     |   |       |
| Shared Section of Fairfax Way  | 9.57 Trips                        | 2,650.89 Total Trips<br>(9.57 Trips x 277)                        | 0.03004 Trips                     | 1,864.67 Total Trips<br>(0.03004 Trips x 62,073) | 4,515.56 Grand Total Trips          | 58.7%                                       | 41.3% |
| Remaining Road Facilities  | 9.57 Trips                        | 2,650.89 Total Trips<br>(9.57 Trips x 277)                        | NA                                | NA   | 2,650.89 Grand Total Trips          | 100.0%                                      | 0.0%  |
| Storm Water Management Facilities                                    | 4,950 Impervious SF               | 1,371,150 Total Impervious SF<br>(4,950 SF Impervious Area x 277) | NA                                | NA   | 1,371,150 Grand Total Impervious SF | 97.0%                                       | 3.0%  |
| <sup>1</sup> Single-Family Home<br><sup>2</sup> Building Square Foot |                                   |   |                                   |  |                                     |   |       |

**3. ALLOCATED COSTS**

Dividing the estimated total cost for each respective category of Eligible Improvements in Table 1 by the total P.E., trips, impervious area or percent allocation, as applicable, in Table 2 results in Eligible Improvement costs per P.E., trips, impervious square foot, or percent of costs as shown in Table 3 below. Multiplying these "unit" costs by the P.E., trips, impervious area, or percent allocable, as applicable, yields the allocated Eligible Improvements shown in Table 4. The estimated Eligible Improvements costs anticipated to be funded by SSA No. 2003-101 is shown in Table 5.

As all the Eligible Improvements cannot be financed through SSA No. 2003-101, the portion of the on-site improvements to be financed with bond proceeds are detailed in Table 5. All Eligible Improvements attributable to the Residential Property that are not financed through SSA No. 2003-101 will be funded by the developer and are categorized as "Unfunded Residential" under "Developer's Equity" in Table 5.

| <b>TABLE 3<br/>ALLOCATED ELIGIBLE IMPROVEMENT COSTS<br/>PER P.E., TRIP, IMPERVIOUS SF, AND PERCENT OF COSTS</b>  |   |
|--|---|
| <b>PUBLIC IMPROVEMENT</b>  | <b>ALLOCATED COST</b>   |
| Sanitary Sewer Facilities  | \$1,012.36 / P.E.<br>(\$981,483 / 969.50 P.E.)                                      |
| Water Facilities   | \$893.24 / P.E.<br>(\$866,000 / 969.50 P.E.)  |
| Road Facilities  |   |
| Shared Section of Fairfax Way  | \$6.31 / Trip<br>(\$28,500 / 4,515.56 Trips)  |
| Remaining Road Facilities  | \$2,907.58 / Trip<br>(\$7,707,671 / 2,650.89 Trips)                                 |
| Storm Water Management Facilities <sup>1</sup>   |   |
| Percent Allocation   | \$11,539.96 / Percent of Costs<br>(\$1,153,996 / 100)                               |
| Impervious Square Foot <sup>2</sup>  | \$0.82 / Impervious Square Foot<br>(\$1,119,376 / 1,371,150 Impervious Square Foot) |
| <sup>1</sup> The storm water management facilities are initially allocated between the commercial property and the residential property by the percent allocable to such land use. Then the percent allocable to the residential property, or ninety-seven percent (97%), are calculated into impervious square foot.<br><sup>2</sup> Total amount equals 97% of the Eligible Improvement costs. |   |

**TABLE 4  
ALLOCATED ELIGIBLE IMPROVEMENT COSTS  
PER SINGLE-FAMILY HOME**

| PUBLIC IMPROVEMENT                             | ALLOCATED COST  |  |
|--|---|--|
|  | PER SINGLE-FAMILY HOME  | COMMERCIAL PROPERTY (ENTIRE SITE)                  |
| Sanitary Sewer Facilities                      | \$3,543.26 / SFH <sup>1</sup><br>(\$1,012.36 / P.E. x 3.5 P.E. / SFH <sup>1</sup> )                 | Not Applicable                                     |
| Water Facilities                               | \$3,126.35 / SFH <sup>1</sup><br>(\$893.24 / P.E. x 3.5 P.E. / SFH <sup>1</sup> )                   | Not Applicable                                     |
| Road Facilities                                |   |  |
| Shared Section of Fairfax Way                  | \$60.40 / SFH <sup>1</sup><br>(\$6.31 / Trip x 9.57 Trips / SFH <sup>1</sup> )                      | \$11,768.89<br>(\$6.31 / Trip x 1,864.67 Trips)    |
| Remaining Road Facilities                      | \$27,825.53 / SFH <sup>1</sup><br>(\$2,907.58 / Trip x 9.57 Trips / SFH <sup>1</sup> )              | Not Applicable                                     |
| Storm Water Management Facilities <sup>2</sup> |   |  |
| Percent Allocation                             | Not Applicable  | \$34,619.88<br>(\$11,539.96 / Percent x 3 Percent) |
| Impervious Square Foot <sup>3</sup>            | \$4,041.07 / SFH <sup>1</sup><br>(\$0.82 / Impervious SF x 4,950 Impervious SF / SFH <sup>1</sup> ) | Not Applicable                                     |

<sup>1</sup>Single-Family Home  
<sup>2</sup>The storm water management facilities are initially allocated between the commercial property and the residential property by the percent allocable to such land use. Then the percent allocable of costs with respect to the residential property, or ninety-seven percent (97%), are calculated into impervious square foot.  
<sup>3</sup>Total amount equals 97% of the Eligible Improvement costs.

**TABLE 5  
FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS**

| PUBLIC IMPROVEMENT                | GRAND TOTAL  | SSA NO. 2003-101 | DEVELOPER'S EQUITY  |                      |
|-----------------------------------|--------------|------------------|---------------------|----------------------|
|                                   |              |                  | COMMERCIAL PROPERTY | UNFUNDED RESIDENTIAL |
| Sanitary Sewer Facilities         | \$981,483    | \$849,520        | NA                  | \$131,963            |
| Water Facilities                  | \$866,000    | \$797,579        | NA                  | \$68,421             |
| Road Facilities                   |              |                  |                     |                      |
| Shared Section of Fairfax Way     | \$28,500     | \$16,731         | \$11,769            | \$0                  |
| Remaining Road Facilities         | \$7,707,671  | \$2,021,345      | NA                  | \$5,686,326          |
| Storm Water Management Facilities | \$1,153,996  | \$1,044,744      | \$34,620            | \$74,632             |
| Underground Repairs               | \$126,000    | \$0              | \$0                 | \$126,000            |
| Grand Total                       | \$10,863,650 | \$4,729,919      | \$46,389            | \$6,087,342          |

#### **D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS**

The description of the Eligible Improvements, as set forth herein, is general in nature. The final description, specifications, location, and costs of improvements and facilities will be determined upon the preparation of final plans and specifications and completion of the improvements. The final plans may show substitutes, in lieu or modifications to the Eligible Improvements in order to accomplish the works of improvements, and any substitution, increase, or decrease to the amount of public improvements financed shall not be a change or modification in the proceedings as long as the allocation of the Eligible Improvement costs actually funded by SSA No. 2003-101, using the preceding methodology, is equivalent for each single-family home therein.

#### **V. BOND ASSUMPTIONS**

It is anticipated that certain of the Eligible Improvements will be financed through the issuance of a single series of bonds. Total authorized bonded indebtedness is \$8,000,000. Bonds in the approximate amount of \$7,000,000 are anticipated to be issued in August 2003. Issuance costs are estimated to be approximately five percent (5.00%) of the principal amount of the bonds. The bond issue will include a reserve fund not more than ten percent (10.00%) of the original principal amount of the bonds and approximately three years of capitalized interest. The term of the bonds is 30 years, with principal amortized over a period of approximately 27 years. Annual debt service payments will increase approximately one and one-half percent (1.50%) annually.

The final sizing of the bonds may be modified as appropriate to meet the objectives of the financing and prevailing bond market conditions. These modifications may include, but are not limited to, changes in the following:

- Bond timing, phasing, and/or escrows;
- Capitalized interest period;
- Principal amortization (i.e., bond term and annual debt service payment);
- Reserve fund size and form; and
- Coupon rates.

Therefore, the actual bonded indebtedness, and consequently the amount of public improvements financed by SSA No. 2003-101, may increase or decrease depending upon these variables.

#### **VI. MAXIMUM PARCEL SPECIAL TAX**

As mentioned previously, the Eligible Improvements allocable to the commercial property will not be financed with bond proceeds for SSA No. 2003-101. Therefore, this land use will not be subject to the special tax. The discussion that follows applies only to the Residential Property.

**A. DETERMINATION**

When multiple land uses are anticipated, the Maximum Parcel Special Tax is a function of (i) the relative amounts of the allocated Eligible Improvement costs for such land uses and (ii) required Maximum Parcel Special Taxes. In this case there is only one land use, single-family homes, and the allocated Eligible Improvement costs are equal for each such home. Therefore, the Maximum Parcel Special Tax will be equal for each single-family home.

The Maximum Parcel Special Tax is derived from the Maximum Parcel Special Taxes which are equal to the sum of the estimated (i) maximum annual interest and principal payments on the Bonds, net of projected earnings on the reserve fund, (ii) contingency for delinquent Special Taxes, and (iii) estimated Administrative Expenses. The derivation of the Maximum Parcel Special Tax is shown in Table 6 below.

| <b>TABLE 6<br/>MAXIMUM PARCEL SPECIAL TAX<br/>(LEVIED CALENDAR YEAR 2004/<br/>COLLECTED CALENDAR YEAR 2005)</b> |           |
|---|-----------|
| Maximum Parcel Special Taxes  | \$547,075 |
| Single-family Homes   | 277       |
| Maximum Parcel Special Tax <sup>1</sup>   | \$1,975   |
| <sup>1</sup> Per Single-Family Dwelling Unit  |           |

The required annual Maximum Parcel Special Taxes are based upon the bond assumptions set forth in Section V above and an assumption of an average coupon rate of 6.75%. The Maximum Parcel Special Tax per single-family home is simply computed by dividing the Maximum Parcel Special Taxes by the number of single-family homes. Therefore, the special taxes are proportional to the cost of the public improvements and consequently the amount of the Maximum Parcel Special Tax bears a rational relationship to the benefit that the special services render to each Parcel within SSA No. 2003-100 as required pursuant to the Act.

**B. APPLICATION**

The Maximum Parcel Special Tax for a Parcel of Residential Property which is not located within a Final Plat shall be calculated by multiplying the number of expected single-family Dwelling Units for such Parcel, as determined from the Preliminary Plat in effect as of September 30 preceding the Calendar Year for which the Special Tax is being extended, by the applicable Maximum Parcel Special Tax determined pursuant to Table 6, as increased in accordance with the Section VI.C below.

**C. ESCALATION**

The Maximum Parcel Special Tax that has been levied in each subsequent Calendar Year escalates one and one-half percent (1.50%) annually, rounded to the nearest dollar, with such escalation commencing with Calendar Year 2006. Note, that while the annual increase in the Maximum Parcel Special Tax is limited to one and one-half percent (1.50%), which is consistent with the anticipated graduated payment schedule for interest and principal on the Bonds, the percentage annual change in the Special Tax extended may be greater depending upon actual Special Tax receipts, capitalized interest, investment earnings, and Administrative Expenses.

**D. TERM**

The Maximum Parcel Special Tax shall not be levied after Calendar Year 2031 (to be collected in Calendar Year 2032).

**E. SPECIAL TAX ROLL AMENDMENT**

Each Calendar Year, in conjunction with the abatement ordinance adopted by the City, the City shall amend the Special Tax Roll to reflect the Maximum Parcel Special Tax applicable to any new Parcels established by the County. The amended Special Tax Roll shall be recorded with the County.

**F. OPTIONAL PREPAYMENT**

The Maximum Parcel Special Tax for any Parcel may be prepaid and the obligation of the Parcel to pay the Maximum Parcel Special Tax permanently satisfied pursuant to Section A of Exhibit B attached hereto, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Parcel at the time of prepayment. The Maximum Parcel Special Tax may also be prepaid in part, provided that proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the Administrator and in accordance with the Bond Indenture.

An owner of a Parcel intending to prepay the Maximum Parcel Special Tax, either partially or in full, shall provide the City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the amount of the Special Tax Bond Prepayment or the Partial Special Tax Bond Prepayment, as applicable, for such Parcel and the date through which the amount such amount shall be valid.

**G. MANDATORY PREPAYMENT**

If at any time the Administrator determines that there has been or will be a reduction in the Maximum Parcel Special Taxes as a result of an amendment to the Preliminary Plat, Final Plat, or other event which reduces the anticipated

number of single-family Dwelling Units (i.e. 277 single-family homes), then a Mandatory Special Tax Prepayment shall be calculated pursuant to Section B of Exhibit B attached hereto. As required under the Bond Indenture, the City may adopt a supplemental ordinance to provide for the levy of the Mandatory Special Tax Prepayment.

## **VII. ABATEMENT AND COLLECTION**

### **A. ABATEMENT**

On or before the last Tuesday of December of each Calendar Year, commencing with Calendar Year 2004 and for each following Calendar Year, the Council or its designee shall determine the Special Tax Requirement and the Maximum Parcel Special Tax authorized by the ordinance providing for the issuance of the Bonds shall be abated to the extent the amounts so levied exceed the Special Tax Requirement. The Maximum Parcel Special Tax applicable to each Parcel shall be abated in equal percentages until the Special Tax remaining equals the Special Tax Requirement. Abated in equal percentages means that the amount abated for each Parcel, computed as a percentage of its applicable Maximum Parcel Special Tax, is the same.

### **B. COLLECTION PROCESS**

With the exception of the Mandatory Special Tax Prepayment, the Special Tax will be billed and collected by the County in the same manner and at the same time as general ad valorem property taxes. The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the Special Tax. The Council may provide for other means of collecting the Special Tax, if necessary to meet the financial obligations of SSA No. 2003-101.

The Mandatory Special Tax Prepayment shall be due prior to any development approval, subdivision of land, conveyance, or other action that results in a reduction in the Maximum Parcel Special Taxes. The Mandatory Special Tax Prepayment shall be levied against the property on which the reduction has or will occur. The Mandatory Special Tax Prepayment shall have the same sale and lien priorities as are provided for regular property taxes. A Mandatory Special Tax Prepayment shall not reduce the Maximum Parcel Special Tax for any Parcel.

### **C. ADMINISTRATIVE REVIEW**

Any owner of a Parcel claiming that a calculation error has been made in the amount of the Special Tax applicable to such Parcel for any Calendar Year may send a written notice describing the error to the Administrator not later than thirty (30) days after having paid the Special Tax which is alleged to be in error. The Administrator shall promptly review the notice, and if necessary, meet with the property owner, consider written and oral evidence regarding the alleged error, and decide whether, in fact, such an error occurred. If the Administrator

determines that an error did in fact occur and the Special Tax should be modified or changed in favor of the property owner, an adjustment shall be made in the amount of the Special Tax applicable to such Parcel in the next Calendar Year. Cash refunds shall only be made in the final Calendar Year for the Special Tax). The decision of the Administrator regarding any error in respect to the Special Tax shall be final.

## **VIII. AMENDMENTS**

This Report may be amended by ordinance of the City and, to the maximum extent permitted by the Act, such amendments may be made without further notice under the Act and without notice to owners of property within SSA No. 2003-101 in order to (i) clarify or correct minor inconsistencies in the matters set forth herein, (ii) provide for lawful procedures for the collection and enforcement of the Special Tax so as to assure the efficient collection of the Special Tax for the benefit of the owners of the Bonds, (iii) otherwise improve the ability of the City to fulfill its obligations to levy, extend, and collect the Special Tax and to make it available for the payment of the Bonds and Administrative Expenses, and (iv) make any change deemed necessary or advisable by the City, provided such change is not detrimental to the owners of property subject to the Maximum Parcel Special Tax. No such amendment shall be approved by the Council if it violates any other agreement binding upon the City and unless and until it has (i) found and determined that the amendment is necessary and appropriate and does not materially adversely affect the rights of the owners of the Bonds or the City has obtained the consent of one hundred percent (100.00%) of the owners of the Bonds and (ii) received an opinion of a nationally recognized bond counsel to the effect that the amendment does not violate the Act, and is authorized pursuant to the terms of the Bond Indenture and this Report.

K:\Clients2\Yorkville\SSA 2003-101 (Wiseman Hughes)\SSA Report\Windett Ridge SSA Report 5.doc

**EXHIBIT A**

**SPECIAL TAX ROLL**

**UNITED CITY OF YORKVILLE**  
**SSA No. 2003-101**  
**SPECIAL TAX ROLL**  
**CALENDAR YEAR 2004 THROUGH CALENDAR YEAR 2031**

| Levied<br>Calendar<br>Year | Maximum Parcel<br>Special Tax Per<br>Dwelling Unit | <u>Permanent Index Number</u>   |     | GRAND<br>TOTAL |
|----------------------------|--|---------------------------------|-----|----------------|
|                            |  | 05-09-176-005<br>Dwelling Units | 277 |                |
| 2004                       | \$1,975.00   | \$547,075.00                    |     | \$547,075.00   |
| 2005                       | \$1,975.00   | \$547,075.00                    |     | \$547,075.00   |
| 2006                       | \$2,005.00   | \$555,385.00                    |     | \$555,385.00   |
| 2007                       | \$2,035.00   | \$563,695.00                    |     | \$563,695.00   |
| 2008                       | \$2,066.00   | \$572,282.00                    |     | \$572,282.00   |
| 2009                       | \$2,097.00   | \$580,869.00                    |     | \$580,869.00   |
| 2010                       | \$2,128.00   | \$589,456.00                    |     | \$589,456.00   |
| 2011                       | \$2,160.00   | \$598,320.00                    |     | \$598,320.00   |
| 2012                       | \$2,192.00   | \$607,184.00                    |     | \$607,184.00   |
| 2013                       | \$2,225.00   | \$616,325.00                    |     | \$616,325.00   |
| 2014                       | \$2,258.00   | \$625,466.00                    |     | \$625,466.00   |
| 2015                       | \$2,292.00   | \$634,884.00                    |     | \$634,884.00   |
| 2016                       | \$2,326.00   | \$644,302.00                    |     | \$644,302.00   |
| 2017                       | \$2,361.00   | \$653,997.00                    |     | \$653,997.00   |
| 2018                       | \$2,396.00   | \$663,692.00                    |     | \$663,692.00   |
| 2019                       | \$2,432.00   | \$673,664.00                    |     | \$673,664.00   |
| 2020                       | \$2,468.00   | \$683,636.00                    |     | \$683,636.00   |
| 2021                       | \$2,505.00   | \$693,885.00                    |     | \$693,885.00   |
| 2022                       | \$2,543.00   | \$704,411.00                    |     | \$704,411.00   |
| 2023                       | \$2,581.00   | \$714,937.00                    |     | \$714,937.00   |
| 2024                       | \$2,620.00   | \$725,740.00                    |     | \$725,740.00   |
| 2025                       | \$2,659.00   | \$736,543.00                    |     | \$736,543.00   |
| 2026                       | \$2,699.00   | \$747,623.00                    |     | \$747,623.00   |
| 2027                       | \$2,739.00   | \$758,703.00                    |     | \$758,703.00   |
| 2028                       | \$2,780.00   | \$770,060.00                    |     | \$770,060.00   |
| 2029                       | \$2,822.00   | \$781,694.00                    |     | \$781,694.00   |
| 2030                       | \$2,864.00   | \$793,328.00                    |     | \$793,328.00   |
| 2031                       | \$2,907.00   | \$805,239.00                    |     | \$805,239.00   |

## **EXHIBIT B**

### **PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX**

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NO. 2003-101**

**PREPAYMENT FORMULA**

All capitalized terms not defined in this Exhibit B shall have the meaning given to such terms in the Report.

**A. OPTIONAL PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX**

Pursuant to Section VI.F of the Report, the Maximum Parcel Special Tax may be prepaid and permanently satisfied under the conditions set forth therein. The Special Tax Bond Prepayment is calculated as follows.

**1. Prior to the Issuance of Bonds**

Prior to the issuance of any Bonds, the Special Tax Bond Prepayment for a Parcel of Residential Property shall equal \$17,076 per Dwelling Unit subject to changes as described in Section IV.D of the Special Tax Roll and Report of SSA No. 2003-101. If at the time of the prepayment, the Parcel intending to prepay is not located within a Final Plat, the prepayment amount shall be calculated by multiplying the number of expected single-family Dwelling Units for such Parcel, as determined from the Preliminary Plat by the applicable Special Tax Bond Prepayment per Dwelling Unit.

**2. Special Tax Bond Prepayment Subsequent to Issuance of the Bonds**

Subsequent to the issuance of the Bonds, the Special Tax Bond Prepayment for a Parcel means an amount equal to (a) the sum of (1) Principal, (2) Premium, (3) Defeasance, and (4) Fees and (b) minus the Reserve Fund Credit, where the terms "Principal," "Premium," "Defeasance," "Fees," and "Reserve Fund Credit" have the following meanings:

**"Principal"** means the principal amount of Bonds to be redeemed and equals the quotient derived by dividing (a) the then current Calendar Year Maximum Parcel Special Tax for the Parcel intending to prepay by (b) the corresponding Calendar Year Maximum Parcel Special Taxes for SSA No. 2003-101, (and excluding from (b) that portion of the Maximum Parcel Special Tax for any Parcel(s) that has been prepaid), and multiplying the quotient by the principal amount of outstanding Bonds.

**"Premium"** means an amount equal to the Principal multiplied by the applicable redemption premium, if any, for any Bonds so redeemed with the proceeds of any such prepayment. Any applicable redemption premium shall be as set forth in the Bond Indenture.

**"Defeasance"** means the amount needed to pay interest on the Principal to be redeemed until the earliest redemption date for the outstanding Bonds less for any Special Tax heretofore paid and has not been or will not be used for the Special Tax Requirement.

**"Fees"** equal the expenses of SSA No. 2003-101 associated with the Special Tax Bond Prepayment as calculated by the City or its designee and include, but are not limited to, the costs of computing the Special Tax Bond Prepayment, the costs of redeeming the Bonds, and the costs of recording and publishing any notices to evidence the Special Tax Bond Prepayment and the redemption of Bonds.

**"Reserve Fund Credit"** shall equal the balance in the Reserve Fund (as defined in the Bond Indenture) multiplied by the quotient used to calculate Principal. Reserve Fund earnings to be applied toward the Special Tax Requirement shall not be considered when computing the Reserve Fund Credit.

The amount of any Partial Special Tax Bond Prepayment shall be computed pursuant to the preceding prepayment formula substituting the portion of the Maximum Parcel Special Tax to be prepaid for the Maximum Parcel Special Tax when computing Principal. The amount of any Special Tax Bond Prepayment or Partial Special Tax Bond Prepayment computed pursuant to this Section A.2 shall not exceed the Bonds plus any Premium, Defeasance, and Fees as such terms are defined herein.

The sum of the amounts calculated in Section A.1 shall be paid to the City, deposited with the trustee, and used to pay for public improvements in accordance with the Bond Indenture and to pay the Fees associated with the Special Tax Bond Prepayment. The sum of the amounts calculated in A.2 shall be paid to the City, deposited with the trustee, and used to pay and redeem Bonds in accordance with the Bond Indenture and to pay the Fees associated with the Special Tax Bond Prepayment. Upon the payment of the Special Tax Bond Prepayment amount to the City, the obligation to pay the portion of the Maximum Parcel Special Tax which is prepaid for such Parcel shall be deemed to be permanently satisfied, such portion of the Maximum Parcel Special Tax shall not be collected thereafter from such Parcel, and in the event the entire Maximum Parcel Special Tax is prepaid the Administrator shall cause a satisfaction of special tax lien for such Parcel to be recorded within 30 working days of receipt of the Special Tax Bond Prepayment.

**B. MANDATORY PREPAYMENT**

Pursuant to Section VI.G of the Special Tax Roll and Report of SSA No. 2003-101, the Maximum Parcel Special Tax must be prepaid if at any time the Administrator determines there is or will be a reduction in the number of anticipated Dwelling Units (i.e. 277 single-family homes). The Mandatory Special Tax Prepayment amount will be calculated using the prepayment formula described in Section A.2 above with the following modifications:

The amount by which the Maximum Parcel Special Taxes have been reduced shall serve as the numerator when computing Principal; and

No Reserve Fund Credit shall be given.

The amount of any Mandatory Special Tax Prepayment shall not exceed the Bonds plus any Premium, Defeasance, and Fees as such terms are defined in Section A above.

## **APPENDIX G**

United City of Yorkville SSA No. 2003-101  
Administration Report  
(Levy Year 2020)



**2020 AMENDED  
SPECIAL TAX ROLL**

United City of Yorkville  
Special Services Area No. 2003-101  
(Windett Ridge)  
Levy Year 2020

2020 Special Tax Levy

| PIN                           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|-------------------------------|-----|----------|------------|------------------------|---------------------|------------------------|
| <b>Single Family Property</b> |     |          |            |                        |                     |                        |
| 05-09-159-001                 | 30  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-159-003                 | 32  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-159-006                 | 35  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-159-007                 | 36  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-160-001                 | 1   | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-160-002                 | 2   | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-177-002                 | 29  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-177-005                 | 26  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-177-008                 | 23  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-178-001                 | 37  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-178-002                 | 38  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-178-004                 | 40  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-178-006                 | 42  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-178-007                 | 43  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-178-008                 | 44  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-004                 | 17  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-005                 | 16  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-006                 | 15  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-007                 | 14  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-008                 | 13  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-009                 | 12  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-010                 | 11  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-011                 | 10  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-012                 | 9   | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-013                 | 8   | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-014                 | 7   | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-015                 | 6   | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-016                 | 5   | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-017                 | 4   | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-179-018                 | 3   | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-180-001                 | 216 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-180-002                 | 217 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-180-003                 | 218 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-180-005                 | 220 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-180-006                 | 221 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-180-007                 | 222 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-180-008                 | 223 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-180-009                 | 224 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-180-010                 | 225 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |

United City of Yorkville  
Special Services Area No. 2003-101  
(Windett Ridge)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | 2020 Special Tax Levy  |                     |                        |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
|               |     |          |            | Original Amount Levied | Amount to be Abated | Amount to be Collected |
| 05-09-181-001 | 195 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-002 | 196 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-003 | 197 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-004 | 198 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-006 | 200 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-008 | 202 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-010 | 204 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-011 | 182 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-012 | 183 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-013 | 184 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-014 | 185 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-015 | 192 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-016 | 193 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-181-017 | 194 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-182-002 | 45  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-182-003 | 46  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-182-004 | 47  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-182-005 | 48  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-182-006 | 49  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-182-007 | 50  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-182-008 | 51  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-182-011 | 54  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-182-012 | 55  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-182-015 | 58  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-182-016 | 59  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-251-001 | 60  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-251-002 | 61  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-251-003 | 62  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-251-004 | 63  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-251-006 | 65  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-251-007 | 66  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-251-008 | 67  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-252-001 | 68  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-252-004 | 71  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-252-005 | 72  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-252-006 | 73  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-253-001 | 74  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-254-001 | 191 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-254-002 | 190 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |

United City of Yorkville  
Special Services Area No. 2003-101  
(Windett Ridge)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 05-09-254-003 | 189 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-254-004 | 188 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-254-006 | 186 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-001 | 181 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-002 | 180 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-004 | 178 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-005 | 177 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-007 | 175 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-008 | 174 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-009 | 173 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-010 | 172 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-011 | 171 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-012 | 170 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-013 | 169 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-014 | 168 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-015 | 167 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-016 | 215 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-017 | 214 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-019 | 212 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-020 | 211 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-021 | 210 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-022 | 209 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-023 | 208 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-024 | 207 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-025 | 206 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-255-026 | 205 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-256-002 | 228 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-256-003 | 229 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-256-004 | 230 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-256-005 | 231 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-258-001 | 160 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-258-002 | 159 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-258-003 | 158 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-258-004 | 157 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-276-001 | 75  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-276-002 | 76  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-276-003 | 77  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-276-004 | 78  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-379-001 | 261 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |

United City of Yorkville  
Special Services Area No. 2003-101  
(Windett Ridge)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 05-09-379-002 | 260 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-379-003 | 259 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-379-004 | 258 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-379-005 | 257 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-379-006 | 256 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-379-007 | 255 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-001 | 262 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-002 | 263 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-003 | 264 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-004 | 265 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-005 | 266 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-006 | 267 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-007 | 268 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-008 | 269 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-009 | 270 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-010 | 271 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-011 | 272 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-012 | 273 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-380-013 | 274 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-400-008 | NA  | SFD      | 16         | \$39,488.00            | \$7,852.80          | \$31,635.20            |
| 05-09-401-003 | 233 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-004 | 234 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-005 | 235 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-007 | 237 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-010 | 241 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-011 | 242 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-012 | 243 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-013 | 244 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-014 | 245 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-015 | 246 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-017 | 248 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-018 | 249 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-019 | 250 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-020 | 251 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-021 | 252 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-022 | 253 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-401-023 | 254 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-402-001 | 161 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-402-002 | 162 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |

United City of Yorkville  
Special Services Area No. 2003-101  
(Windett Ridge)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 05-09-402-003 | 163 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-402-005 | 165 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-402-007 | 125 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-402-008 | 126 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-402-009 | 127 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-402-010 | 128 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-402-011 | 129 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-402-012 | 130 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-402-013 | 156 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-402-014 | 133 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-403-001 | 275 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-403-002 | 276 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-403-003 | 277 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-403-005 | 124 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-403-006 | 123 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-403-007 | 122 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-403-008 | 121 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-403-009 | 120 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-403-010 | 119 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-403-011 | 118 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-425-001 | 79  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-425-002 | 80  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-425-003 | 81  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-425-004 | 82  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-425-005 | 83  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-425-006 | 84  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-425-007 | 85  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-425-008 | 86  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-425-009 | 87  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-425-010 | 88  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-425-011 | 89  | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-001 | 155 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-002 | 154 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-003 | 153 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-004 | 152 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-005 | 151 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-006 | 150 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-007 | 149 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-008 | 148 | SFD      | 1          | \$2,468.00             | \$490.80            | \$1,977.20             |

United City of Yorkville  
Special Services Area No. 2003-101  
(Windett Ridge)  
Levy Year 2020

2020 Special Tax Levy

| PIN   | Lot | Land Use        | # of Units   | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---|-----|-----------------|--------------|------------------------|---------------------|------------------------|
| 05-09-426-009                                   | 147 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-010                                   | 146 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-011                                   | 145 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-012                                   | 144 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-013                                   | 143 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-014                                   | 142 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-015                                   | 141 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-016                                   | 140 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-017                                   | 139 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-018                                   | 138 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-019                                   | 137 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-020                                   | 136 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-021                                   | 135 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-022                                   | 134 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-023                                   | 132 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-426-024                                   | 131 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-001                                   | 117 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-002                                   | 116 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-003                                   | 115 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-004                                   | 114 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-005                                   | 113 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-006                                   | 112 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-007                                   | 111 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-008                                   | 110 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-009                                   | 109 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-010                                   | 108 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-011                                   | 107 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
| 05-09-427-012                                   | 106 | SFD             | 1            | \$2,468.00             | \$490.80            | \$1,977.20             |
|   |     | <b>Subtotal</b> | <b>238</b>   | <b>\$587,384.00</b>    | <b>\$116,810.40</b> | <b>\$470,573.60</b>    |
| <b>Prepaid Single Family Property</b>           |     |                 |              |                        |                     |                        |
| 05-09-177-010                                   | 21  | PREPAY          | 1            | \$2,468.00             | \$2,468.00          | \$0.00                 |
|   |     | <b>Subtotal</b> | <b>1</b>     | <b>\$2,468.00</b>      | <b>\$2,468.00</b>   | <b>\$0.00</b>          |
| <b>Partially Prepaid Single Family Property</b> |     |                 |              |                        |                     |                        |
| 05-09-252-002                                   | 69  | PARTIAL         | 1            | \$2,468.00             | \$1,397.54          | \$1,070.46             |
|   |     | <b>Subtotal</b> | <b>1</b>     | <b>\$2,468.00</b>      | <b>\$1,397.54</b>   | <b>\$1,070.46</b>      |
| <b>GRAND TOTALS</b>                             |     |                 | <b>240</b>   | <b>\$592,320.00</b>    | <b>\$120,675.94</b> | <b>\$471,644.06</b>    |
|   |     |                 | (# of units) | (maximum taxes)        | (taxes abated)      | (taxes levied)         |



[www.FinanceDTA.com](http://www.FinanceDTA.com)

5000 BIRCH STREET, SUITE 3000  
NEWPORT BEACH, CA 92660  
PHONE: (800) 969-4DTA

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds



# Memorandum

**To:** Administration Committee  
**From:** Rob Fredrickson, Finance Director  
**Date:** November 11, 2020  
**Subject:** SSA No. 2004-104 Grande Reserve – Tax Abatement

The table below represents a year-over year comparison of maximum and extended tax levy amounts on a per parcel basis for the Grande Reserve Special Service Area (2004-104), as shown on Table 5 (page 8) of the Administration Report prepared by the City's SSA consultant, David Taussig & Associates.

## Special Service No. 2004-104 (Grande Reserve)

| <u>Tax Classification</u>                     | <u>2020 Levy</u> | <u>2019 Levy</u> | <u>% Change</u> |
|---|------------------|------------------|-----------------|
| <b>Maximum Parcel Amount - First Series</b>   |                  |                  |                 |
| Single Family                                 | \$ 2,623.00      | \$ 2,584.00      | 1.51%           |
| <b>Extended Parcel Amounts - First Series</b> |                  |                  |                 |
| Single Family                                 | \$ 2,056.38      | \$ 2,022.12      | 1.69%           |

As noted above, extended (actual) 2020 tax levy amounts will increase by 1.7% for single family in comparison with the previous year. Taken in the aggregate, these parcels will yield special service area property taxes totaling \$453,836.50 (out of a maximum amount of \$2,917,333.00 – with \$2,463,496.50 being abated).

It is the recommendation of staff that the SSA abatement ordinance be approved. Both the ordinance and Grande Reserve SSA Administration Report have been attached for your review and consideration.

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES  
FOR SPECIAL SERVICE AREA NUMBER 2004-104  
CENTRAL GRANDE RESERVE AND  
APPROVING THE AMENDED SPECIAL TAX ROLL**

BE IT ORDAINED BY THE CITY COUNCIL OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. It is found and declared by the City Council of the United City of Yorkville, Kendall County, Illinois (the “City”), as follows:

(a) The City Council of the City adopted Ordinance No. 2004-61 on October 26, 2004 (the “Bond Ordinance”) which: (i) provided for the issuance of Special Service Area Number 2004-104 Central Grande Reserve Special Tax Bonds, Series 2004 (MPI Grande Reserve Project) (the “Bonds”), of the United City of Yorkville, for the purpose of paying for the costs of certain improvements benefiting the Special Service Area Number 2004-104 Central Grande Reserve (the “Special Service Area”); and (ii) provided for the levy of Special Taxes upon all taxable property within the Special Service Area sufficient to pay the principal of the Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and Administrative Expenses of the Special Service Area for each such year. The Bond Ordinance also authorized the City to abate the taxes levied pursuant to such Ordinance to the extent the taxes levied exceeded the Special Tax Requirement (as defined in the Bond Ordinance) as calculated pursuant to the Special Service Area Number 2004-104 Special Tax Roll and Report (the “Special Tax Report”) prepared by David Taussig & Associates, Inc. (the “Consultant”).

(b) Pursuant to the Special Tax Report, the Consultant of the City has determined that the Special Tax Requirement for 2020 for the Bonds is \$453,836.50 and the 2020 Levy for Special Taxes is \$453,836.50.

Section 2. Of the \$2,917,333.00 of Special Taxes levied for calendar year 2020 pursuant to Section 6 of the Bond Ordinance \$2,463,496.50 of such Special Tax is hereby abated resulting in a 2020 calendar year levy of \$453,836.50.

Section 3. It is the duty of the County Clerk of Kendall County to abate those taxes as provided in Section 2 of this Ordinance.

Section 4. The City Council of the City hereby approves the United City of Yorkville Special Service Area Number 2004-104 Administration Report Levy Year 2020 dated November 5, 2020 prepared by David Taussig & Associates, Inc. and the 2020 Amended Special Tax Roll attached to such report with such changes therein as are deemed necessary by the Mayor and the City's consultant to reflect any changes in final parcel identification numbers.

Section 5. All ordinances, resolutions and orders or parts of ordinances, resolutions and orders in conflict with this ordinance are repealed to the extent of such conflict. The City Clerk shall cause this Ordinance to be published in pamphlet form. This Ordinance shall be in full force and effect after passage and publication as provided by law.

PASSED by the City Council of the City this \_\_\_\_\_, 2020.

KEN KOCH \_\_\_\_\_

DAN TRANSIER \_\_\_\_\_

JACKIE MILSCHEWSKI \_\_\_\_\_

ARDEN JOE PLOCHER \_\_\_\_\_

CHRIS FUNKHOUSER \_\_\_\_\_

JOEL FRIEDERS \_\_\_\_\_

SEAVER TARULIS \_\_\_\_\_

JASON PETERSON \_\_\_\_\_

\_\_\_\_\_  
City Clerk

SIGNED by the Mayor this \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Published in pamphlet form \_\_\_\_\_, 2020.



[www.FinanceDTA.com](http://www.FinanceDTA.com)

**ADMINISTRATION REPORT  
(LEVY YEAR 2020)**

**UNITED CITY OF YORKVILLE**

**SPECIAL SERVICE AREA NO. 2004-104**

November 5, 2020

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds

*Newport Beach / San Jose / San Francisco / Riverside  
Dallas / Houston / Raleigh / Tampa*



[www.FinanceDTA.com](http://www.FinanceDTA.com)

5000 Birch Street, Suite 6000  
Newport Beach, CA 92660

## UNITED CITY OF YORKVILLE



## ADMINISTRATION REPORT (LEVY YEAR 2020)

Special Service Area No. 2004-104

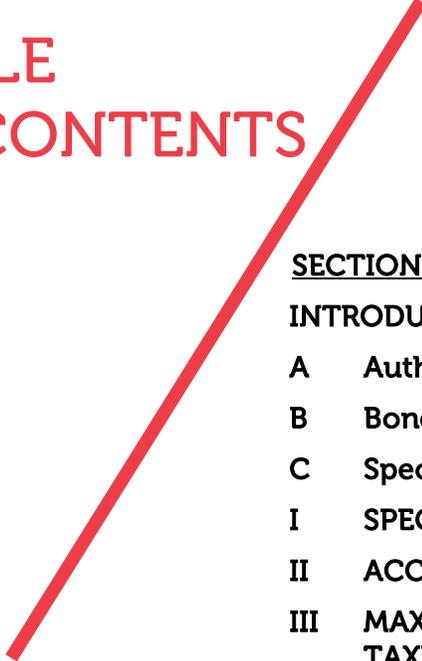
**Prepared for:**

**United City of Yorkville**

800 Game Farm Road

Yorkville, IL 60560

# TABLE OF CONTENTS



|   |    |
|---|----|
| <u>SECTION</u>  |    |
| INTRODUCTION .....  | 1  |
| A Authorized Special Services .....                           | 1  |
| B Bonded Indebtedness .....                                   | 2  |
| C Special Taxes .....   | 2  |
| I SPECIAL TAX REQUIREMENT .....                               | 3  |
| II ACCOUNT ACTIVITY SUMMARY .....                             | 4  |
| III MAXIMUM, ABATED, AND EXTENDED SPECIAL<br>TAXES .....      | 7  |
| IV PRIOR YEAR SPECIAL TAX COLLECTIONS .....                   | 10 |
| A 2019 Special Tax Receipts.....                              | 10 |
| B Tax Sales and Foreclosures .....                            | 10 |
| V DEVELOPMENT STATUS.....                                     | 11 |
| A Equalized Assessed Value .....                              | 11 |
| VI OUTSTANDING BONDS .....                                    | 12 |
| A Bond Redemptions from Special Tax<br>Prepayments.....       | 12 |
| B Special Tax Prepayments.....                                | 12 |
| VII EQUALIZED ASSESSED VALUE AND<br>VALUE-TO-LIEN RATIO ..... | 13 |
| VIII AD VALOREM PROPERTY TAX RATES.....                       | 14 |
| <u>APPENDICES</u>   |    |
| APPENDIX A FUNDS AND ACCOUNTS                                 |    |
| APPENDIX B APPLICATION OF SPECIAL TAX                         |    |
| APPENDIX C APPLICATION OF EARNINGS                            |    |
| APPENDIX D DEBT SERVICE SCHEDULE                              |    |
| APPENDIX E AERIAL APPENDIX OF SSA BOUNDARIES                  |    |
| APPENDIX F SPECIAL TAX ROLL AND REPORT                        |    |
| APPENDIX G 2020 AMENDED SPECIAL TAX ROLL                      |    |

## **INTRODUCTION**

This report calculates the 2020 special taxes required to pay annual debt service on the United City of Yorkville (the "City") Special Service Area Number 2004-104 ("SSA No. 2004-104") Special Tax Bonds, Series 2004 (Grande Reserve Project) (the "Series 2004 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2004-104. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2004-104. The City Aldermen must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of Kendall County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

SSA No. 2004-104 was established by Ordinance No. 2004-49, adopted on September 14, 2004, and later amended by Ordinance No. 2004-60 (the "Establishing Ordinance"), adopted on October 26, 2004. The Establishing Ordinance authorized SSA No. 2004-104 to provide special services, issue bonds, and levy a special tax to repay the bonds.

### **A Authorized Special Services**

The authorized special services include:

- Engineering;
- Soil testing and appurtenant work;
- Mass grading and demolition;
- Storm water management facilities;
- Storm drainage systems and storm sewers;
- Site clearing and tree removal;
- Public water facilities;
- Sanitary sewer facilities;
- Erosion control measures;
- Roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, equestrian paths and related street improvements, equipment and materials necessary for the maintenance thereof;
- Landscaping, wetland mitigation and tree installation;
- Costs for land and easement acquisitions relating to any of the foregoing improvements; and
- Required tap-on and related fees for water or sanitary sewer services and other eligible costs.

**B Bonded Indebtedness**

The Establishing Ordinance specified that not more than \$35,000,000 in bonds may be issued by SSA No. 2004-104. Ordinance No. 2004-61 (the "Bond Ordinance"), adopted on October 26, 2004, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$14,000,000 in Series 2004 Bonds. The Series 2004 Bonds were issued in the amount of \$13,200,000 in December 2004. The current debt service schedule is attached hereto as Appendix D and a brief summary of any optional redemption of bonds is contained in Section VI herein.

**C Special Taxes**

The Establishing Ordinance incorporates the United City of Yorkville Special Service Area Number 2004-104 Special Tax Roll and Report (the "Special Tax Roll and Report"). The Special Tax Roll and Report sets forth the Maximum Parcel Special Taxes which have been levied for the payment of principal of and interest on the Series 2004 Bonds and the administration and maintenance of SSA No. 2004-104 and is attached hereto as Appendix F. A table of the Maximum Parcel Special Taxes is included in Section III herein.

**I SPECIAL TAX REQUIREMENT**

The SSA No. 2004-104 2020 Special Tax Requirement is equal to \$453,837. As shown in Table 1 below, the 2020 Special Tax Requirement is equal to the sum of the Series 2004 debt service for the bond year ending March 1, 2022, estimated administrative expenses, and the contingency for estimated delinquent special taxes and less the estimated 2021 bond year-end fund balances and excess reserve funds.

**Table 1: 2020 Special Tax Requirement**

| Types of Funds                                  | Total Amount       |
|---|--------------------|
| <b>Sources of Funds</b>                         |                    |
| Prior Year Surplus/(Deficit)                    | \$64,527           |
| Earnings  | \$0                |
| <b>Special Taxes</b>                            |                    |
| Billed  | \$448,765          |
| Delinquency Contingency                         | \$5,072            |
| <b>Subtotal</b>                                 | <b>\$518,363</b>   |
| <b>Uses of Funds</b>                            |                    |
| <b>Debt Service</b>                             |                    |
| Interest - 09/01/2021                           | (\$145,446)        |
| Interest - 03/01/2022                           | (\$145,446)        |
| Principal - 03/01/2022                          | (\$198,000)        |
| Administrative Expenses                         | (\$24,400)         |
| Delinquent Special Taxes                        | (\$5,072)          |
| <b>Subtotal</b>                                 | <b>(\$518,363)</b> |
| <b>Projected Surplus/(Deficit) - 03/01/2022</b> | <b>\$0</b>         |

## **II ACCOUNT ACTIVITY SUMMARY**

The Trust Indenture for the Series 2004 Bonds (the "2004 Indenture") establishes five funds and three accounts. The five funds are the Bond and Interest Fund, Reserve Fund, Improvement Fund, Administrative Expense Fund, and Rebate Fund. Within the Bond and Interest Fund are the Capitalized Interest Account and Special Redemption Account. Within the Improvement Fund is the Cost of Issuance Account. A diagram of the funds and accounts is included herein as Appendix A.

Money held in any of the funds and accounts can be invested at the direction of the City and in conformance with the limitations set forth in the 2004 Indenture. Investment interest earnings, if any, will generally be applied to the fund or account for which the investment is made. Diagrams of the application of special taxes and earnings are attached as Appendices B and C, respectively.

A summary of account activity for the 12 months ending August 31, 2020, is shown in Table 2 on the following page.

Table 2: Transaction Summary

| Types of Funds                          | Administrative Expense Fund | Reserve Fund     | Bond & Interest Fund | Special Redemption Fund |
|---|-----------------------------|------------------|----------------------|-------------------------|
| <b>Sources of Funds - Actual</b>        |                             |                  |                      |                         |
| Beginning Balance - 09/01/2019          | \$28,242                    | \$498,800        | \$356,613            | \$14,118                |
| Earnings                                | \$282                       | \$20,395         | \$3,371              | \$137                   |
| <b>Special Taxes</b>                    |                             |                  |                      |                         |
| Prior Year(s)                           | \$0                         | \$0              | \$221,534            | \$0                     |
| Levy Year 2019                          | \$0                         | \$0              | \$247,681            | \$0                     |
| Prepayment Receipts                     | \$0                         | \$0              | \$0                  | \$0                     |
| Miscellaneous Source of Funds           | \$0                         | \$0              | \$0                  | \$0                     |
| <b>Uses of Funds - Actual</b>           |                             |                  |                      |                         |
| Account Transfers                       | \$0                         | (\$34,739)       | \$34,739             | \$0                     |
| <b>Administrative Expense Transfers</b> |                             |                  |                      |                         |
| Fiscal Year 2019 Prefunding             | \$16,232                    | \$0              | (\$16,232)           | \$0                     |
| Fiscal Year 2019 Budget                 | \$0                         | \$0              | \$0                  | \$0                     |
| <b>Debt Service</b>                     |                             |                  |                      |                         |
| Interest - 09/01/2019                   | \$0                         | \$0              | (\$158,993)          | \$0                     |
| Interest - 03/01/2020                   | \$0                         | \$0              | (\$158,993)          | \$0                     |
| Principal - 03/01/2020                  | \$0                         | \$0              | (\$165,000)          | \$0                     |
| <b>Bond Redemptions/Prepayments</b>     |                             |                  |                      |                         |
| Principal Redemption                    | \$0                         | \$0              | \$0                  | \$19,091                |
| Refund to Property Owners               | \$0                         | \$0              | \$0                  | \$0                     |
| Reserve Fund Credits                    | \$0                         | (\$2,156)        | \$0                  | \$2,056                 |
| Administrative Fees                     | \$100                       | \$0              | \$0                  | \$0                     |
| Administrative Expenses                 | (\$21,424)                  | \$0              | \$0                  | \$0                     |
| <b>Ending Balance - 08/31/2020</b>      | <b>\$23,433</b>             | <b>\$482,300</b> | <b>\$364,721</b>     | <b>\$35,402</b>         |

The calculation of the estimated 2021 bond year-end fund balances and excess reserve funds is shown in Table 3 below.

**Table 3: Estimated 2021 Bond Year-End Fund Balances (09/01/2020 through 03/01/2021)**

| Types of Funds                                | Administrative Expense Fund | Reserve Fund | Bond & Interest Fund | Special Redemption Fund |
|---|-----------------------------|--------------|----------------------|-------------------------|
| <b>Sources of Funds - Projected</b>           |                             |              |                      |                         |
| Beginning Balance - 08/31/2020                | \$23,433                    | \$482,300    | \$364,721            | \$35,402                |
| Earnings                                      | \$0                         | \$0          | \$0                  | \$0                     |
| <b>Special Taxes</b>                          |                             |              |                      |                         |
| Prior Year(s)                                 | \$0                         | \$0          | \$0                  | \$0                     |
| Levy Year 2019                                | \$0                         | \$0          | \$199,606            | \$0                     |
| <b>Uses of Funds - Projected</b>              |                             |              |                      |                         |
| Account Transfers                             | \$0                         | (\$0)        | \$0                  | \$0                     |
| <b>Administrative Expense Transfers</b>       |                             |              |                      |                         |
| Levy Year 2020 Prefunding                     | \$9,467                     | \$0          | (\$9,467)            | \$0                     |
| Levy Year 2019 Budget                         | \$0                         | \$0          | \$0                  | \$0                     |
| <b>Debt Service</b>                           |                             |              |                      |                         |
| Interest - 09/01/2020                         | \$0                         | \$0          | (\$152,618)          | \$0                     |
| Principal - 03/01/2021                        | \$0                         | \$0          | (\$184,000)          | \$0                     |
| Interest - 03/01/2021                         | \$0                         | \$0          | (\$152,618)          | \$0                     |
| <b>Bond Redemptions/Prepayments</b>           |                             |              |                      |                         |
| Receipts                                      |                             |              |                      | \$18,624                |
| Principal Redemption                          | \$0                         | \$0          | \$0                  | (\$53,000)              |
| Refund to Property Owners                     | \$0                         | \$0          | (\$1,098)            | \$0                     |
| Transfers of Funds                            | \$0                         | \$0          | \$0                  | \$0                     |
| <b>Administrative Expenses</b>                |                             |              |                      |                         |
| Remaining Levy Year 2019 Expenses             | (\$8,500)                   | \$0          | \$0                  | \$0                     |
| Ending Balance - 03/01/2021                   | \$24,400                    | \$482,300    | \$64,527             | \$1,026                 |
| Reserve Fund Requirement                      | \$0                         | (\$482,300)  | \$0                  | \$0                     |
| Funds Not Eligible for Levy Surplus           | (\$24,400)                  | \$0          | \$0                  | (\$1,026)               |
| <b>Projected Surplus/(Deficit) 03/01/2021</b> | <b>\$0</b>                  | <b>\$0</b>   | <b>\$64,527</b>      | <b>\$0</b>              |

**III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES**

Pursuant to the Special Tax Roll and Report, the 2020 Maximum Parcel Special Taxes equal \$2,917,333. Subtracting the 2020 Special Tax Requirement of \$453,837, results in an abatement of \$2,463,497. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2004-104 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

The maximum, abated, and extended special tax for each special tax classification is shown in Table 4 below. The Amended Special Tax Roll, which lists the maximum, abated, and extended special tax for each parcel, is attached as Appendix G. Note, the special tax levy and abatement have been adjusted to reconcile with the special taxes set forth in the bond ordinance.

**Table 4: Maximum, Abated and Extended Special Taxes**

| Special Tax Classification                             | Maximum Parcel Special Tax | Abated Special Tax | Extended Special Tax |
|--|----------------------------|--------------------|----------------------|
| <b>First Series</b>                                    |                            |                    |                      |
| Single Family Dwelling Unit                            | \$2,623.00                 | \$566.62           | \$2,056.38           |
| Single Family Dwelling Unit - Partial Prepayment (96%) | \$2,623.00                 | \$2,540.94         | \$82.06              |
| Single Family Dwelling Unit - Partial Prepayment (34%) | \$2,623.00                 | \$1,272.16         | \$1,350.84           |
| Single Family Dwelling Unit - Prepaid                  | \$2,623.00                 | \$2,623.00         | \$0.00               |
| <b>Second Series</b>                                   |                            |                    |                      |
| Single Family Dwelling Unit                            | \$2,623.00                 | \$2,623.00         | \$0.00               |
| Duplex Dwelling Unit                                   | \$2,147.00                 | \$2,147.00         | \$0.00               |
| Townhome Dwelling Unit                                 | \$1,812.00                 | \$1,812.00         | \$0.00               |

A comparison of the maximum and extended special tax amounts for 2020 and 2019 is shown in Table 5 on the following page.

**Table 5: Comparison of Maximum and Extended Special Taxes**

| Special Tax Classification                        | Levy Year 2020 | Levy Year 2019 | Percentage Change |
|---|----------------|----------------|-------------------|
| <b>Maximum Parcel Special Tax - First Series</b>  |                |                |                   |
| Single Family Dwelling Unit                       | \$2,623.00     | \$2,584.00     | 1.5%              |
| <b>Extended Special Tax - First Series</b>        |                |                |                   |
| Single Family Dwelling Unit                       | \$2,056.38     | \$2,022.12     | 1.7%              |
| <b>Maximum Parcel Special Tax - Second Series</b> |                |                |                   |
| Single Family Dwelling Unit                       | \$2,623.00     | \$2,584.00     | 1.5%              |
| Townhome Dwelling Unit                            | \$2,147.00     | \$2,115.00     | 1.5%              |
| Condominium Dwelling Unit                         | \$1,812.00     | \$1,785.00     | 1.5%              |
| <b>Extended Special Tax - Second Series</b>       |                |                |                   |
| Single Family Dwelling Unit                       | \$0.00         | \$0.00         | 0.0%              |
| Townhome Dwelling Unit                            | \$0.00         | \$0.00         | 0.0%              |
| Condominium Dwelling Unit                         | \$0.00         | \$0.00         | 0.0%              |

The schedule of the remaining SSA No. 2004-104 Maximum Parcel Special Taxes is shown in Table 6 on the following page. The Maximum Parcel Special Taxes escalate 1.50% annually through 2032.

**Table 6: Maximum Parcel Special Taxes**

| Levy Year | Collection Year | Aggregate   | Per Unit      |         |          |
|-----------|-----------------|-------------|---------------|---------|----------|
|           |                 |             | Single Family | Duplex  | Townhome |
| 2020      | 2021            | \$2,917,333 | \$2,623       | \$2,147 | \$1,812  |
| 2021      | 2022            | \$2,960,744 | \$2,662       | \$2,179 | \$1,839  |
| 2022      | 2023            | \$3,005,400 | \$2,702       | \$2,212 | \$1,867  |
| 2023      | 2024            | \$3,050,779 | \$2,743       | \$2,245 | \$1,895  |
| 2024      | 2025            | \$3,096,382 | \$2,784       | \$2,279 | \$1,923  |
| 2025      | 2026            | \$3,143,006 | \$2,826       | \$2,313 | \$1,952  |
| 2026      | 2027            | \$3,189,854 | \$2,868       | \$2,348 | \$1,981  |
| 2027      | 2028            | \$3,237,723 | \$2,911       | \$2,383 | \$2,011  |
| 2028      | 2029            | \$3,286,539 | \$2,955       | \$2,419 | \$2,041  |
| 2029      | 2030            | \$3,335,653 | \$2,999       | \$2,455 | \$2,072  |
| 2030      | 2031            | \$3,385,714 | \$3,044       | \$2,492 | \$2,103  |
| 2031      | 2032            | \$3,436,796 | \$3,090       | \$2,529 | \$2,135  |
| 2032      | 2033            | \$3,488,102 | \$3,136       | \$2,567 | \$2,167  |
| 2033      | 2034            | \$3,540,653 | \$3,183       | \$2,606 | \$2,200  |

**IV PRIOR YEAR SPECIAL TAX COLLECTIONS**

The SSA No. 2004-104 special tax is billed and collected by Kendall County (the "County") in the same manner and at the same time as general ad valorem property taxes. The City may provide for other means of collecting the special tax, if necessary, to meet the financial obligations of SSA No. 2004-104.

**A 2019 Special Tax Receipts**

As of October 30, 2020, SSA No. 2004-104 2019 special tax receipts totaled \$447,286. Special taxes in the amount \$5,055 are unpaid for delinquency rate of 1.12%. A breakdown of the paid and unpaid special taxes by owner of record is shown in Table 7 below.

**Table 7: 2019 Paid and Unpaid Special Taxes**

| Owner                                 | Total Special Taxes | Unpaid Special Taxes | Percent Unpaid |
|---------------------------------------|---------------------|----------------------|----------------|
| Homeowners                            | \$416,414.70        | \$1,011.06           | 0.24%          |
| CYB Properties, LLC                   | \$26,445.90         | \$0.00               | 0.00%          |
| Gladstone Builders & Developers Inc.  | \$12,205.80         | \$4,044.24           | 33.13%         |
| Grande Reserve (Chicago) ASLI VI LLLP | \$0.00              | \$0.00               | 0.00%          |
| <b>Total</b>                          | <b>\$452,341.78</b> | <b>\$5,055.30</b>    | <b>1.12%</b>   |

**B Tax Sales and Foreclosures**

The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the special tax. The City is not currently pursuing any foreclosure actions.

**V DEVELOPMENT STATUS**

SSA No. 2004-104 is comprised of 723 single-family homes, 224 duplex units, 298 townhome units, the clubhouse property, and the school property, which is consistent with the original projections. The clubhouse and school property will not be subjected to the special tax. An aerial map of SSA No. 2004-104 is attached as Appendix E. The number of units in each plat is summarized in Table 8 below.

**Table 8: Land Use Summary**

| Plat            | Bond Series | Recorded | Land Use      | Number of Units |
|-----------------|-------------|----------|---------------|-----------------|
| Neighborhood 6  | Series 2    | No       | Townhome      | 156             |
| Neighborhood 7  | Series 2    | No       | Townhome      | 142             |
| Neighborhood 8  | Series 2    | No       | Duplex        | 224             |
| Neighborhood 9  | Series 2    | No       | Single Family | 135             |
| Neighborhood 10 | Series 1    | Yes      | Single Family | 84              |
| Neighborhood 11 | Series 1    | Yes      | Single Family | 87              |
| Neighborhood 12 | Series 1    | Yes      | Single Family | 90              |
| Neighborhood 13 | Series 1    | Yes      | Single Family | 50              |
| Neighborhood 14 | Series 1    | Yes      | Single Family | 116             |
| Neighborhood 15 | Series 1    | Yes      | Single Family | 63              |
| Neighborhood 16 | Series 2    | No       | Single Family | 98              |
| <b>Total</b>    |             |          |               | <b>1,245</b>    |

**A Equalized Assessed Value**

**VI OUTSTANDING BONDS**

The Series 2004 Bonds were issued in December 2004 as fixed rate bonds with an original principal amount of \$13,200,000. As of September 2, 2020, the outstanding principal was \$4,747,000. The current debt schedule adjusted for early redemptions from special tax prepayments is attached herein as Appendix D.

**A Bond Redemptions from Special Tax Prepayments**

As a result of special tax prepayments received from property owners, \$6,269,000 of the Series 2004 Bonds have been redeemed as shown in Table 9 below.

**Table 9: Special Mandatory Bond Redemptions from Special Tax Payments**

| Redemption Date       | Bonds Redeemed     |
|-----------------------|--------------------|
| March 1, 2007         | \$80,000           |
| June 1, 2007          | \$26,000           |
| September 1, 2007     | \$79,000           |
| March 1, 2008         | \$241,000          |
| September 1, 2008     | \$146,000          |
| March 1, 2009         | \$108,000          |
| March 1, 2013         | \$26,000           |
| September 1, 2016     | \$463,000          |
| March 1, 2017         | \$439,000          |
| September 1, 2017     | \$1,501,000        |
| March 1, 2018         | \$264,000          |
| September 1, 2018     | \$23,000           |
| March 1, 2019         | \$2,873,000        |
| <b>Total Redeemed</b> | <b>\$6,269,000</b> |

**B Special Tax Prepayments**

The SSA No. 2004-104 Maximum Parcel Special Tax may be prepaid and permanently satisfied, or prepaid in part, provided that proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the Administrator and in accordance with the Bond Indenture. The prepayment calculation formula is set forth in the Special Tax Roll and Report.

To date, the Maximum Parcel Special Tax has been prepaid in full for 265 single-family dwelling units. Two partial prepayments have been received.

**VII EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO**

The SSA No. 2004-104 Equalized Assessed Value and Value-to-Lien Ratio is shown in Table 10 below.

**Table 9: Equalized Assessed Value and Value-to-Lien Ratio**

| 2018 Equalized Assessed Value <sup>1</sup> | 2018 Appraised Value <sup>2</sup> | Outstanding Bonds <sup>3</sup> | Value to Lien Ratio |
|--|-----------------------------------|--------------------------------|---------------------|
| \$20,475,635                               | \$61,426,905                      | \$4,912,000                    | 12.51:1             |

**Notes:**

1. Source: Kendall County
2. Appraised Value is equal to three times the equalized assessed value.
3. As of September 2, 2019.

**VIII AD VALOREM PROPERTY TAX RATES**

The 2019 general ad valorem tax rates for SSA No. 2004-104 are shown in Table 11 below.

**Table 10: 2019 Ad Valorem Property Tax Rates<sup>4</sup>**

| Type of Rate                             | Interest Rate     |
|--|-------------------|
| <b>City Rates<sup>5</sup></b>            |                   |
| Corporate                                | 0.181110%         |
| Bonds and Interest                       | 0.000000%         |
| I.M.R.F.                                 | 0.000000%         |
| Police Protection                        | 0.156180%         |
| Police Pension                           | 0.222300%         |
| Garbage                                  | 0.000000%         |
| Audit                                    | 0.005420%         |
| Liability Insurance                      | 0.007230%         |
| Social Security/IMRF                     | 0.027100%         |
| School Crossing Guard                    | 0.003620%         |
| Unemployment Insurance                   | 0.000000%         |
| Road and Bridge Transfer                 | 0.000000%         |
| <b>Subtotal</b>                          | <b>0.602960%</b>  |
| <b>Kendall Township<sup>5</sup></b>      |                   |
| County                                   | 0.640880%         |
| Bristol-Kendall Fire Protection District | 0.720240%         |
| Forest Preserve                          | 0.154160%         |
| Junior College #516                      | 0.527270%         |
| Yorkville Library                        | 0.282920%         |
| Yorkville/Bristol Sanitary District      | 0.000000%         |
| Kendall Township                         | 0.099280%         |
| Kendall Road District                    | 0.252690%         |
| School District CU-115                   | 7.033800%         |
| <b>Subtotal</b>                          | <b>9.71124%</b>   |
| <b>Total Tax Rate</b>                    | <b>10.314200%</b> |

Notes:

4. Source: Kendall County, for Tax Codes KE016.

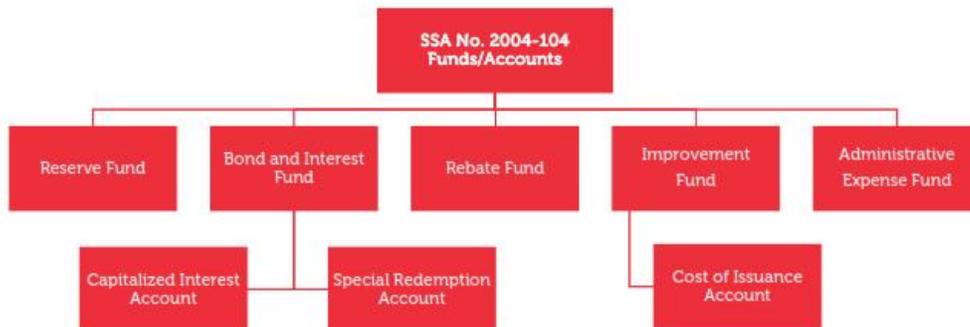
# **APPENDIX A**

United City of Yorkville SSA No. 2004-104  
Administration Report  
(Levy Year 2020)



## **FUNDS AND ACCOUNTS**

**United City of Yorkville  
Special Service Area No. 2004-104  
Funds and Accounts**



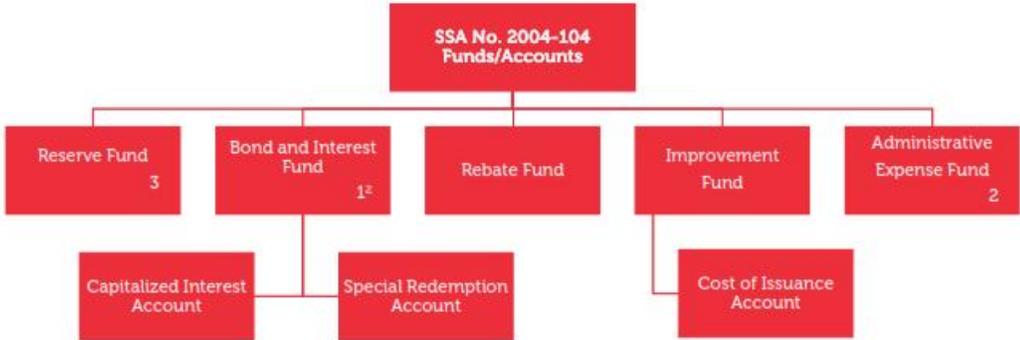
## **APPENDIX B**

United City of Yorkville SSA No. 2004-104  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF SPECIAL TAX**

**United City of Yorkville  
Special Service Area No. 2004-104  
Application of Special Tax<sup>1</sup>**



**Notes:**

- 1. Special Tax applied in sequence shown.
- 2. In an amount sufficient to pay Debt Service on the Bonds.

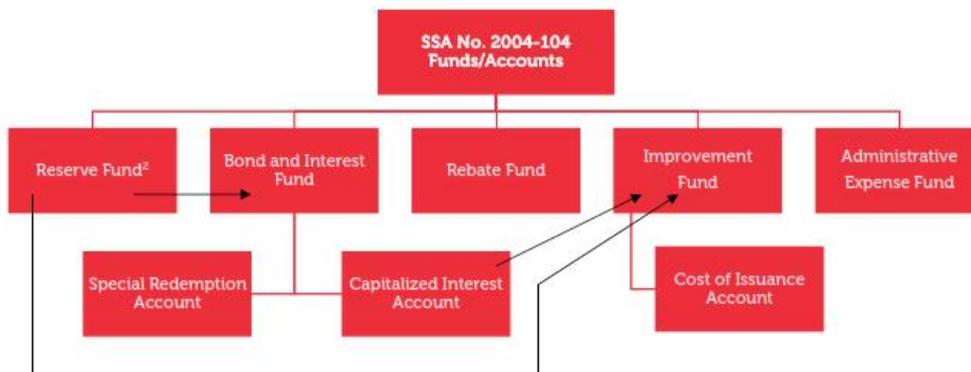
## **APPENDIX C**

United City of Yorkville SSA No. 2004-104  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF EARNINGS**

# United City of Yorkville Special Service Area No. 2004-104 Application of Earnings<sup>1</sup>



**Notes:**

- 1.Earnings remain in fund or account from which they accrued unless otherwise indicated.
- 2.Reserve Fund earnings are transferred into the Improvement Fund prior to completion of the Special Services and to the Bond and Interest Fund thereafter.

# **APPENDIX D**

United City of Yorkville SSA No. 2004-104  
Administration Report  
(Levy Year 2020)



## **DEBT SERVICE SCHEDULE**

**United City of Yorkville**  
**Special Service Area No. 2004-104**  
**Debt Service Schedule**

| <b>Year Ending (3/1)</b>                      | <b>Payment Date</b> | <b>Principal</b>   | <b>Interest</b>    | <b>Debt Service</b> |
|---|---------------------|--------------------|--------------------|---------------------|
| 2015  | 9/1/2014            | \$0                | \$373,448          | \$373,448           |
| 2015  | 3/1/2015            | \$206,000          | \$373,448          | \$579,448           |
| 2016  | 9/1/2015            | \$0                | \$367,200          | \$367,200           |
| 2016  | 3/1/2016            | \$234,000          | \$367,200          | \$601,200           |
| 2017  | 9/1/2016            | \$0                | \$352,713          | \$352,713           |
| 2017  | 3/1/2017            | \$264,000          | \$352,713          | \$616,713           |
| 2018  | 9/1/2017            | \$0                | \$323,436          | \$323,436           |
| 2018  | 3/1/2018            | \$256,000          | \$275,591          | \$531,591           |
| 2019  | 9/1/2018            | \$0                | \$259,016          | \$259,112           |
| 2019  | 3/1/2019            | \$242,000          | \$258,283          | \$501,112           |
| 2020  | 9/1/2019            | \$0                | \$158,993          | \$251,398           |
| 2020  | 3/1/2020            | \$165,000          | \$158,993          | \$512,398           |
| 2021  | 9/1/2020            | \$0                | \$152,618          | \$243,079           |
| 2021  | 3/1/2021            | \$184,000          | \$152,618          | \$534,079           |
| 2022  | 9/1/2021            | \$0                | \$145,446          | \$233,803           |
| 2022  | 3/1/2022            | \$198,000          | \$145,446          | \$551,803           |
| 2023  | 9/1/2022            | \$0                | \$139,134          | \$223,667           |
| 2023  | 3/1/2023            | \$220,000          | \$139,134          | \$575,667           |
| 2024  | 9/1/2023            | \$0                | \$132,122          | \$212,447           |
| 2024  | 3/1/2024            | \$240,000          | \$132,122          | \$598,447           |
| 2025  | 9/1/2024            | \$0                | \$124,472          | \$200,143           |
| 2025  | 3/1/2025            | \$258,000          | \$124,472          | \$616,143           |
| 2026  | 9/1/2025            | \$0                | \$116,248          | \$186,883           |
| 2026  | 3/1/2026            | \$284,000          | \$116,248          | \$642,883           |
| 2027  | 9/1/2026            |                    | \$107,196          | \$172,348           |
| 2027  | 3/1/2027            | \$311,000          | \$107,196          | \$671,348           |
| 2028  | 9/1/2027            | \$0                | \$97,283           | \$156,443           |
| 2028  | 3/1/2028            | \$335,000          | \$97,283           | \$698,443           |
| 2029  | 9/1/2028            | \$0                | \$86,604           | \$139,166           |
| 2029  | 3/1/2029            | \$367,000          | \$86,604           | \$729,166           |
| 2030  | 9/1/2029            | \$0                | \$74,906           | \$120,360           |
| 2030  | 3/1/2030            | \$399,000          | \$74,906           | \$761,360           |
| 2031  | 9/1/2030            |                    | \$62,188           | \$99,928            |
| 2031  | 3/1/2031            | \$432,000          | \$62,188           | \$794,928           |
| 2032  | 9/1/2031            |                    | \$48,418           | \$77,775            |
| 2032  | 3/1/2032            | \$469,000          | \$48,418           | \$830,775           |
| 2033  | 9/1/2032            |                    | \$33,469           | \$53,773            |
| 2033  | 3/1/2033            | \$506,000          | \$33,469           | \$865,773           |
| 2034  | 9/1/2033            |                    | \$17,340           | \$27,891            |
| 2034  | 3/1/2034            | \$544,000          | \$17,340           | \$902,891           |
| <b>Subtotal</b>                               |                     | <b>\$6,114,000</b> | <b>\$6,295,918</b> | <b>\$17,191,179</b> |
| <b>Outstanding Principal as of 09/02/2020</b> |                     |                    |                    | <b>\$4,747,000</b>  |

## **APPENDIX E**

United City of Yorkville SSA No. 2004-104  
Administration Report  
(Levy Year 2020)



## **AERIAL APPENDIX OF SSA BOUNDARIES**

United City of Yorkville  
SSA 2004-104



## **APPENDIX F**

United City of Yorkville SSA No. 2004-104  
Administration Report  
(Levy Year 2020)



# **SPECIAL TAX ROLL AND REPORT**

**UNITED CITY OF YORKVILLE**  
**SPECIAL SERVICE AREA NUMBER 2004-104**  
**CENTRAL GRANDE RESERVE**  
**SPECIAL TAX ROLL AND REPORT**

**Prepared for**

**UNITED CITY OF YORKVILLE**  
800 Game Farm Road  
Yorkville, IL 60560  
(630) 553-7575

**Prepared by**

**DAVID TAUSSIG & ASSOCIATES, INC.**  
1301 Dove Street, Suite 600  
Newport Beach, CA 92660  
(949) 955-1500

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NUMBER 2004-104  
CENTRAL GRANDE RESERVE  
SPECIAL TAX ROLL AND REPORT**

**TABLE OF CONTENTS**

| <b><u>Section</u></b>                                      | <b><u>Page</u></b> |
|--|--------------------|
| <b>I. INTRODUCTION.....</b>                                | <b>1</b>           |
| <b>II. DEFINITIONS.....</b>                                | <b>1</b>           |
| <b>III. SPECIAL SERVICE AREA DESCRIPTION .....</b>         | <b>5</b>           |
| A. BOUNDARIES OF SSA No. 2004-104.....                     | 5                  |
| B. ANTICIPATED LAND USES.....                              | 5                  |
| <b>IV. FINANCING PLAN.....</b>                             | <b>5</b>           |
| <b>V. SPECIAL SERVICES .....</b>                           | <b>6</b>           |
| A. GENERAL DESCRIPTION .....                               | 6                  |
| B. ESTIMATED COSTS.....                                    | 7                  |
| C. ALLOCATION OF COSTS .....                               | 9                  |
| D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS ..... | 28                 |
| <b>VI. BOND ASSUMPTIONS.....</b>                           | <b>28</b>          |
| <b>VII. MAXIMUM PARCEL SPECIAL TAX .....</b>               | <b>28</b>          |
| A. EQUIVALENT UNITS .....                                  | 29                 |
| B. MAXIMUM PARCEL SPECIAL TAX CALCULATION .....            | 31                 |
| C. ESCALATION .....  | 33                 |
| D. APPLICATION .....                                       | 33                 |
| E. TERM .....  | 33                 |
| F. SPECIAL TAX ROLL AMENDMENT.....                         | 33                 |
| G. OPTIONAL PREPAYMENT.....                                | 33                 |
| H. MANDATORY PREPAYMENT.....                               | 34                 |
| <b>VIII. ABATEMENT METHODOLOGY AND COLLECTION .....</b>    | <b>34</b>          |
| A. ABATEMENT METHODOLOGY .....                             | 34                 |
| B. COLLECTION PROCESS .....                                | 35                 |
| C. ADMINISTRATIVE REVIEW .....                             | 35                 |
| <b>IX. AMENDMENTS.....</b>                                 | <b>36</b>          |

**List of Exhibits**

**Exhibit A – Cost Estimate Summary for the Central Grande Reserve Project**

**Exhibit B – Special Tax Roll**

**Exhibit C – Prepayment of the Maximum Parcel Special Tax**

**Exhibit D – Concept Plan**

## **I. INTRODUCTION**

Pursuant to the provisions of the Act and in accordance with the "Establishing Ordinance" being Ordinance No. \_\_\_\_\_ passed by the City Council of the United City of Yorkville, County of Kendall, State of Illinois, on \_\_\_\_\_, 2004 in connection with the proceedings for Special Service Area Number 2004-104 Central Grande Reserve (hereinafter referred to as "SSA No. 2004-104"), this Special Tax Roll and Report of SSA No. 2004-104 (the "Report") is herewith submitted and made part of the Establishing Ordinance.

## **II. DEFINITIONS**

The terms used herein shall have the following meanings:

**"Act"** means the Special Service Area Tax Act, being 35 ILCS 200/27-5 et seq., as amended.

**"Administrative Expenses"** means the following actual or reasonably estimated costs permitted in accordance with the Act and directly related to the administration of SSA No. 2004-104 and the Bonds as determined by the City or its designee: the costs of computing the Special Taxes and of preparing the amended Special Tax Roll (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the City, the County, or otherwise); the costs of remitting the Special Taxes to the fiscal agent and/or trustee for any Bonds; the costs of the fiscal agent and/or trustee (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture; periodic costs on the Bonds, including, but not limited to, the costs of remarketing and letter of credit draw fees; the costs of the City or designee in computing the amount of rebatable arbitrage, if any; the costs of the City or designee in obtaining or maintaining ratings of the Bonds; the costs of the City or designee in complying with the disclosure requirements of applicable federal and state securities laws and of the Act, including, but not limited to, public inquiries regarding the Special Taxes; the costs associated with the release of funds from any escrow account or funds held pursuant to the Bond Indenture; and any termination payments owed by the City in connection with any guaranteed investment contract, forward purchase agreement, or other investment of funds held under the Bond Indenture. Administrative Expenses shall also include amounts advanced by the City for any administrative purpose of SSA No. 2004-104 including the costs of computing Special Tax Bond Prepayment amounts, recording of lien satisfaction or other notices related to a Special Tax Bond Prepayment, Partial Special Tax Bond Prepayment, or Mandatory Special Tax Prepayment, discharge or satisfaction of Special Taxes; and the costs of commencing and pursuing to completion any foreclosure action arising from and pursuing the collection of delinquent Special Taxes and the reasonable fees of legal counsel to the City incurred in connection with all of the foregoing.

**"Administrator"** means the designee of the City responsible for determining the Special Taxes and assisting the City and the County in providing for the collection of the Special Taxes, continuing disclosure, and any other administrative efforts related to SSA No. 2004-104.

**"Annexation Agreement"** means that Annexation Agreement and Planned Unit Development Agreement dated August 7, 2003 between the City and MPI-2 Yorkville North LLC, MPI-2 Yorkville Central LLC, MPI-2 Yorkville South I LLC, and MPI-2 Yorkville South II LLC.

**"Bond Indenture"** means the trust indenture dated as of November 1, 2004 between the City and LaSalle Bank National Association and any supplemental indentures between the City and the trustee named therein authorizing the issuance of the Bonds.

**"Bonds"** means any bonds or other debt, including refunding bonds, whether in one or more series, issued by the City and secured by the Maximum Parcel Special Tax for SSA No. 2004-104, the proceeds of which will be used to finance inter alia, all or a portion of the public improvements.

**"Calendar Year"** means the twelve-month period starting January 1 and ending December 31.

**"Central Grande Reserve"** means all property within the area defined as the Central Grande Reserve as shown in Exhibit D attached hereto (i.e., neighborhoods 6 – 16 on the Concept Plan, the School Property, and the Clubhouse Property).

**"City"** means the United City of Yorkville, County of Kendall, State of Illinois.

**"Clubhouse Property"** means that property within the boundaries of SSA No. 2004-104 on which the clubhouse facility has been, may be, or is anticipated to be constructed as determined from the Concept Plan (i.e., designated as HOA Club), any Preliminary Plat, or any Final Plat, as applicable.

**"Concept Plan"** means the concept plan for the Grande Reserve project attached as Exhibit D to the Annexation Agreement, as may be amended.

**"Council"** means the Mayor and City Council, having jurisdiction over SSA No. 2004-104.

**"County"** means the County of Kendall, Illinois.

**"Duplex Property"** means that property within the boundaries of SSA No. 2004-104 on which duplex Dwelling Units have been, may be, or are anticipated to be constructed as determined from the Concept Plan, any Preliminary Plat, or any Final Plat, as applicable.

**"Dwelling Unit" or "DU"** means a residential dwelling unit.

**"Final Plat"** means a final plat of subdivision approved by the City and recorded with the County.

**"First Series"** means the first series of Bonds issued for SSA No. 2004-104.

**"First Series Property"** means the lots in the following table:

| <b>Neighborhood</b> | <b>Lots Numbers / Number of DUs</b> | <b>Land Use Designation</b> | <b>Recordation Data</b>                |
|---------------------|-------------------------------------|-----------------------------|--|
| 10                  | Lots 344 – 427                      | Single-family Property      | Final Plat Recorded on August 17, 2004 |
| 11                  | Lots 91 – 177                       | Single-family Property      | Final Plat Recorded on July 7, 2004    |
| 12                  | Lots 1 – 90                         | Single-family Property      | Final Plat Recorded on July 7, 2004    |
| 13                  | Lots 178 – 227                      | Single-family Property      | Final Plat Recorded on July 7, 2004    |
| 14                  | Lots 228 – 343                      | Single-family Property      | Final Plat Recorded on July 7, 2004    |
| 15                  | Lots 428 – 490                      | Single-family Property      | Final Plat Recorded on July 7, 2004    |

**"Grande Reserve Subdivision"** means all the property located within North Grande Reserve, Central Grande Reserve, and South Grande Reserve.

**"Mandatory Special Tax Prepayment"** means the Special Tax Bond Prepayment required upon a reduction in the anticipated number of Dwelling Units as described more fully in Section VII.H herein and calculated pursuant to Exhibit C attached hereto.

**"Maximum Parcel Special Tax"** means the maximum special tax, determined in accordance with Section VII that can be collected by the City in any Calendar Year on any Parcel. Maximum Parcel Special Taxes means the amount determined by multiplying the actual or anticipated number, as applicable, of Single-family Property, Duplex Property, or Townhome Property Dwelling Units by the applicable Maximum Parcel Special Tax.

**"Maximum SSA Special Taxes"** means the Maximum Parcel Special Taxes plus any additional special taxes levied, in accordance with any supplemental ordinances adopted by the City that can be collected by the City in any Calendar Year.

**"North Grande Reserve"** means all property within the area defined as the North Grande Reserve as shown in Exhibit D attached hereto (i.e., neighborhoods 1 – 5 on the Concept Plan and the Commercial Property).

**"Parcel"** means a lot or parcel within the boundaries of SSA No. 2004-104 shown on a Final Plat and/or PIN Map.

**"Partial Special Tax Bond Prepayment"** means that amount required to partially prepay the Maximum Parcel Special Tax computed pursuant to Exhibit C attached hereto.

**"PIN Map"** means an official map of the County Assessments Division or other authorized County official designating Parcels by permanent index number.

**"Preliminary Plat"** means the preliminary subdivision plat(s) for SSA No. 2004-104 approved by the City, as may be amended.

**"Residential Property"** means all property within the boundaries of SSA No. 2004-104 on which Dwelling Units have been, may be, or are anticipated to be constructed as determined from the Concept Plan, Preliminary Plat, or any Final Plat, as applicable.

**"School Property"** means all property on which an elementary school in SSA No. 2004-104 has been, may be, or is anticipated to be constructed as determined from the Concept Plan, Preliminary Plat, or any Final Plat, as applicable.

**"Second Series"** means the second series of Bonds issued for SSA No. 2004-104 (exclusive of any refunding Bonds).

**"Second Series Property"** means the lots in the following table:

| Neighborhood | Lots Numbers / Number of DUs | Land Use Designation   | Recordation Data   |
|--------------|------------------------------|------------------------|--|
| 6            | 156 DUs                      | Townhome Property      | Final Plat Not Recorded, Number of DUs Based on Concept Plan |
| 7            | 142 DUs                      | Townhome Property      | Final Plat Not Recorded, Number of DUs Based on Concept Plan |
| 8            | 224 DUs                      | Duplex Property        | Final Plat Not Recorded, Lot Count Based on Concept Plan     |
| 9            | Lots 589 – 723               | Single-family Property | Final Plat Recorded on July 7, 2004                          |
| 16           | Lots 491 – 588               | Single-family Property | Final Plat Recorded on July 7, 2004                          |

**"Single-family Property"** means that property within the boundaries of SSA No. 2004-104 on which single-family Dwelling Units have been, may be, or are anticipated to be constructed as determined from the Concept Plan, any Preliminary Plat, or any Final Plat, as applicable.

**"South Grande Reserve"** means all property within the area defined as the South Grande Reserve as shown in Exhibit D attached hereto (i.e., neighborhoods 17 – 19 on the Concept Plan).

**"Special Tax"** means the special tax to be extended in each Calendar Year on each Parcel.

**"Special Tax Bond Prepayment"** means that amount required to prepay the Maximum Parcel Special Tax computed pursuant to Exhibit C attached hereto in order to fully release the lien of the Maximum Parcel Special Tax.

**"Special Tax Requirement"** means that amount determined by the City or its designee as required in any Calendar Year to pay: (1) the Administrative Expenses, (2) debt service on any Bonds, (3) reasonably anticipated delinquent Special Taxes, (4) any amount required to replenish any reserve fund established in connection with such Bonds, (5) the costs of credit enhancement and fees for instruments that serve as the basis of a reserve fund in lieu of cash related to any such Bonds and less (6) available funds as directed under the Bond Indenture.

**"Special Tax Roll"** means the Special Tax Roll included herein as Exhibit B, as may be amended pursuant to Section VII.F.

**"Townhome Property"** means that property within the boundaries of SSA No. 2004-104 on which townhome Dwelling Units have been, may be, or are anticipated to be

constructed as determined from the Concept Plan, any Preliminary Plat or any Final Plat, as applicable.

### **III. SPECIAL SERVICE AREA DESCRIPTION**

#### **A. BOUNDARIES OF SSA NO. 2004-104**

SSA No. 2004-104 is a portion of the Grande Reserve Subdivision and includes the residential components, the School Property, and the Clubhouse Property of Central Grande Reserve, which total approximately five hundred thirty-four (534) acres. A legal description is attached as Exhibit C of the Establishing Ordinance. The Grande Reserve Subdivision is generally located north of State Route 34, northeast of Bristol Ridge Road, and east of Kennedy Road.

#### **B. ANTICIPATED LAND USES**

While SSA No. 2004-104 encompasses only the development within Central Grande Reserve, certain Eligible Improvements will benefit other development areas of the Grande Reserve Subdivision, namely North Grande Reserve and South Grande Reserve. Therefore, these development areas are included as part of the discussion, where applicable.

##### **1. NORTH GRANDE RESERVE**

North Grande Reserve is anticipated to consist of 290 single-family Dwelling Units, 126 duplex Dwelling Units, and 409 townhome Dwelling Units, 300 apartment Dwelling Units, and the Commercial Property. It is anticipated that the 290 single-family Dwelling Units in the North Grande Reserve will be an age-targeted active adult community.

##### **2. CENTRAL GRANDE RESERVE**

Central Grande Reserve is anticipated to consist of 723 single-family Dwelling Units, 224 duplex Dwelling Units, 298 townhome Dwelling Units, the Clubhouse Property, and the School Property.

##### **3. SOUTH GRANDE RESERVE**

South Grande Reserve is anticipated to consist of 276 single-family Dwelling Units.

### **IV. FINANCING PLAN**

Pursuant to the Annexation Agreement, the maximum special service area bonded indebtedness permitted for the Grande Reserve Subdivision is \$60,000,000. The special service area financing plan contemplates the issuance of approximately \$12,950,000 and \$47,050,000 in variable and fixed rate bonds, respectively. All of the bonds to be issued in variable rate mode have been issued by the previously established SSA No. 2004-106

Total Grande Reserve. All of the fixed rate bonds will be issued by separate special service areas established for the North Grande Reserve, Central Grande Reserve, and South Grande Reserve (each a "Development Area"). The property included within North Grande Reserve, Central Grande Reserve, and South Grande Reserve overlaps SSA No. 2004-106 Total Grande Reserve.

The Report focuses on the fixed rate bonds to be issued by SSA No. 2004-104 Central Grande Reserve. The public improvements to be funded by SSA No. 2004-104 include community and other neighborhood specific sewer, water, road, and storm water management facilities. These costs are described in greater detail in Section V below.

## **V. SPECIAL SERVICES**

SSA No. 2004-104 has been established to finance certain City special services conferring special benefit thereto and which are in addition to the municipal services provided to the City as a whole. A general description, estimated cost, and allocation of these special services are set forth below.

### **A. GENERAL DESCRIPTION**

As set forth in the Establishing Ordinance, the special services that are eligible to be financed by SSA No. 2004-104 (hereinafter referred to as the "Eligible Improvements") include, but are not limited to, the following

- City owned sanitary sewer facilities, water facilities, road facilities, storm water management facilities, public parks and park improvements, including, but not limited to, the cost of engineering, soil testing and appurtenant work, mass grading and demolition, storm water management facilities, storm drainage systems and storm sewers, site clearing and tree removal, public water facilities, sanitary sewer facilities, erosion control measures, roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, equestrian paths and related street improvements, and equipment and materials necessary for the maintenance thereof, public parks, park improvements, bicycle paths, landscaping, wetland mitigation and tree installation, costs for land and easement acquisitions relating to any of the foregoing improvements, required tap-on and related fees for water or sanitary sewer services and other eligible costs.

Community improvements to be funded include a portion of the following improvements allocable to the Central Grande Reserve:

- The Grande Reserve Subdivision adjacent portions of the Galena and State Route 34 water mains;
- On-site lift station facilities;
- Collector and entrance roads and associated sewer and water facilities and rights-of-way;
- On-site storm sewers and associated earthwork.

Neighborhood improvements to be funded include neighborhood specific sewer, water, road, and storm water management facilities to be constructed within and serving SSA No. 2004-104.

**B. ESTIMATED COSTS**

The total estimated Eligible Improvement costs and the portion of the Eligible Improvement costs anticipated to be funded by SSA No. 2004-104 are shown in detail in Exhibit A attached hereto. A summary of these amounts and the allocation of the costs to be funded by SSA No. 2004-104 are shown in Table 1 on the following page.

**TABLE 1**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**ESTIMATED PUBLIC IMPROVEMENT COSTS**

| <b>Public Improvement Description</b> | <b>Public Improvement</b> | <b>Anticipated To Be Funded Through SSA No. 2004-104</b> |
|---------------------------------------|---------------------------|--|
| Community [1]                         |                           |  |
| Sewer                                 | \$2,154,405               | \$2,005,824  |
| Water                                 | \$1,033,704               | \$660,460  |
| Storm Sewer                           | \$7,294,460               | \$5,132,269  |
| Roads                                 | \$3,545,535               | \$1,446,112  |
| Neighborhood                          |                           |  |
| Sewer                                 | \$3,641,314               | \$3,623,776  |
| Water                                 | \$3,641,314               | \$3,623,776  |
| Storm Sewer                           | \$3,246,114               | \$3,228,576  |
| Roads                                 | \$5,065,185               | \$1,010,684  |
| -----                                 |                           |  |
| Grand Total [2]                       | \$29,622,033              | \$20,731,475   |

[1] Amounts shown represent the total cost for the Grande Reserve Subdivision.

[2] Calculations may vary due to rounding.

## **C. ALLOCATION OF COSTS**

Special taxes levied pursuant to the Act must bear a rational relationship between the amount of the special tax levied against each Parcel within SSA No. 2004-104 and the special service benefit rendered. Therefore, the public improvements anticipated to be financed by SSA No. 2004-104 as shown in Table 1 have been allocated in accordance with the benefit rendered to the property therein, with benefit estimated to be a function of (i) the service or benefit area for said improvements and (ii) the relative capacity for said improvements reserved for or used by properties within the benefit area. A discussion of the relevant benefit area(s) and measures of public facilities usage is detailed below.

As mentioned previously, SSA No. 2004-104 is anticipated to fund only certain of the community and neighborhood improvements. However, this section addresses all the Eligible Improvements in an effort to provide a comprehensive discussion of benefit areas and the allocation of costs.

### **1. BENEFIT AREA**

#### **a. COMMUNITY IMPROVEMENTS**

The community water and park improvements benefit all of the Grande Reserve Subdivision. The community water facilities are extensions of the master-planned water mains. The benefit area for the remaining community improvements is limited to the boundaries of SSA No. 2004-104. These improvements include community road improvements (i.e., the collector and entrance roads), the earthwork pertaining to the on-site storm water detention areas, and the on-site lift station and storm sewer facilities.

#### **b. NEIGHBORHOOD IMPROVEMENTS**

As mentioned previously, the neighborhood improvements will be constructed within the neighborhoods comprising the Central Grande Reserve, and therefore logically benefit those specific neighborhoods.

### **2. PUBLIC FACILITY USAGE**

Once the benefit area has been established, the special services may be allocated among the various properties within such area in accordance with use. As is discussed in the following sections, commonly accepted measures for public facility usage indicate that the benefit conferred by public improvements applies uniformly by land use type.

**a. SEWER AND WATER USAGE**

The primary determinant of sanitary sewer and water usage is the applicable population equivalent, or P.E. Household population is the criteria commonly used to project sewer and water service demand. *Wastewater Engineering, Third Edition* indicates that residential wastewater flow rates are typically determined on the basis of population density and the average per capita contribution of wastewater. The Illinois Environmental Protection Agency's ("IEPA") criteria for water storage and distribution systems assume an everyday use equal to 50 gallons per day per person. In addition, an emergency capacity is set at 50 gallons per day per person. This equates to 350 gallons per day for each single-family home given the IEPA P.E. factor of 3.5 for single-family homes.

The factors published by the IEPA for apartments range from 1.0 to 3.0 depending upon bedroom count. For purposes of this analysis, a simple average of the three factors published, 1.0 for one bedroom units, 1.5 for two bedroom units, and 3.0 for three or more bedroom units is assumed, resulting in an average P.E. factor of 1.8 for apartment Dwelling Units. The IEPA does not publish P.E. factors for duplex or townhome Dwelling Units, but indicates that the published P.E. factors for apartments may be used to estimate their P.E. As the duplex and townhome Dwelling Units are anticipated to average three bedrooms, a P.E. factor of 3.0 is used.

Sewer and water demand for commercial development is a function of the nature and intensity of use. The Commercial Property is a small development site approximately 4.5 acres in size. The developer indicates potential uses would include relatively low P.E. uses such as a service station and convenience market. Therefore, a P.E. factor of 10 per acre is employed in this analysis. Sewer and water demand for public schools is driven by two factors: type of school (i.e. elementary school, middle school, or high school) and the estimated number of students and employees. According to the school district, an elementary school, with an estimated capacity of 600 students and approximately fifty (50) employees, is anticipated to be built in SSA No. 2004-104. Applying the IEPA's standard of 25 gallons per student and employee per day yields a total of 162.50 P.E. for the site. Clubhouse sewer and water demand is a function of the nature and intensity of use. Information provided by the developer's engineer estimated the Clubhouse Property P.E. at 22.50.

Tables 2 and 3 on the following pages show these P.E. factors and their equivalency (i.e., the P.E. factor for each land use type expressed in terms of the P.E. factor for a single-family home).

Table 2 represents the land uses in the North Grande Reserve, Central Grande Reserve, and South Grande Reserve. Table 3 represents the land uses of only SSA No. 2004-104.

**TABLE 2**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**P.E. AND EQUIVALENT UNITS**  
**FOR GRANDE RESERVE SUBDIVISION**

| Land Use [1]                  | Count          |            |           |            | P.E. Factor | Total P.E. [2]  | Equivalent Unit [3] | Total Equivalent Units [4], [5] |
|-------------------------------|----------------|------------|-----------|------------|-------------|-----------------|---------------------|---------------------------------|
|                               | Dwelling Units | Students   | Employees | Acres      |             |                 |                     |                                 |
| (1) Single-family (per DU)    | 1,289          | NA         | NA        | NA         | 3.50        | 4,511.50        | 1.000               | 1,289.000                       |
| (2) Duplex (per DU)           | 350            | NA         | NA        | NA         | 3.00        | 1,050.00        | 0.857               | 300.000                         |
| (3) Townhome (per DU)         | 707            | NA         | NA        | NA         | 3.00        | 2,121.00        | 0.857               | 606.000                         |
| (4) Apartment (per DU)        | 300            | NA         | NA        | NA         | 1.80        | 540.00          | 0.514               | 154.286                         |
| School                        |                |            |           |            |             |                 | 46.429              | 46.429                          |
| (5) (Per Student)             | NA             | 600        | NA        | NA         | 0.25        | 150.00          |                     |                                 |
| (6) (Per Employee)            | NA             | NA         | 50        | NA         | 0.25        | 12.50           |                     |                                 |
| (7) Clubhouse (per Clubhouse) | NA             | NA         | NA        | NA         | 22.50       | 22.50           | 6.429               | 6.429                           |
| (8) Commercial (per acre)     | NA             | NA         | NA        | 4.5        | 10.00       | 45.00           | 12.857              | 12.857                          |
| <b>Grand Total [4]</b>        | <b>2,646</b>   | <b>600</b> | <b>50</b> | <b>4.5</b> | <b>NA</b>   | <b>8,452.50</b> | <b>68.943</b>       | <b>2,415.000</b>                |

[1] Land uses represent the Dwelling Units and other property in North Grande Reserve, Central Grande Reserve, and South Grande Reserve.

[2] P.E. factor multiplied by applicable number of dwelling units, students, employees.

[3] Equivalent units for land uses 1 - 4 computed by dividing P.E. factor for each such land use by P.E. factor for single-family land use. Equivalent units for land uses 5, 6, and 8 computed by dividing total P.E. by P.E. factor for single-family land use.

[4] Equivalent unit factor multiplied by applicable number of dwelling units, schools, clubhouses, or acres.

[5] Calculations may vary slightly due to rounding.

**TABLE 3**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**P.E. AND EQUIVALENT UNITS**  
**FOR CENTRAL GRANDE RESERVE**

| Land Use [1]                  | Count          |            |           |            | P.E. Factor | Total P.E. [2]  | Equivalent Unit [3] | Total Equivalent Units [4], [5] |
|-------------------------------|----------------|------------|-----------|------------|-------------|-----------------|---------------------|---------------------------------|
|                               | Dwelling Units | Students   | Employees | Acres      |             |                 |                     |                                 |
| (1) Single-family (per DU)    | 723            | NA         | NA        | NA         | 3.50        | 2,530.50        | 1.000               | 723.000                         |
| (2) Duplex (per DU)           | 224            | NA         | NA        | NA         | 3.00        | 672.00          | 0.857               | 192.000                         |
| (3) Townhome (per DU)         | 298            | NA         | NA        | NA         | 3.00        | 894.00          | 0.857               | 255.429                         |
| (4) Apartment (per DU)        | NA             | NA         | NA        | NA         | NA          | NA              | NA                  | NA                              |
| School                        |                |            |           |            |             |                 | 46.429              | 46.429                          |
| (5) (Per Student)             | NA             | 600        | NA        | NA         | 0.25        | 150.00          |                     |                                 |
| (6) (Per Employee)            | NA             | NA         | 50        | NA         | 0.25        | 12.50           |                     |                                 |
| (7) Clubhouse (per Clubhouse) | NA             | NA         | NA        | NA         | 22.50       | 22.50           | 6.429               | 6.429                           |
| (8) Commercial (per acre)     | NA             | NA         | NA        | NA         | NA          | NA              | NA                  | NA                              |
| <b>Grand Total [4]</b>        | <b>1,245</b>   | <b>600</b> | <b>50</b> | <b>0.0</b> | <b>NA</b>   | <b>4,281.50</b> | <b>55.571</b>       | <b>1,223.286</b>                |

[1] Land uses represent the Dwelling Units and other property in Central Grande Reserve only.

[2] P.E. factor multiplied by applicable number of dwelling units, students, employees.

[3] Equivalent units for land uses 1 - 4 computed by dividing P.E. factor for each such land use by P.E. factor for single-family land use. Equivalent units for land uses 5, 6, and 8 computed by dividing total P.E. by P.E. factor for single-family land use.

[4] Equivalent unit factor multiplied by applicable number of dwelling units, schools, clubhouses, or acres.

[5] Calculations may vary slightly due to rounding.

**b. ROAD IMPROVEMENTS**

Road usage is typically computed on the basis of anticipated trip generation. The Institute of Traffic Engineers publication, *Trip Generation, Sixth Edition*, indicates average weekday trips per single-family, townhome, and apartment Dwelling Unit of 9.57, 5.86, and 6.59, respectively.

As mentioned previously, the single-family property in North Grande Reserve is anticipated to be age-targeted. Consequently, the Traffic Study employs a reduced trip generation assumption of 2.76 trips per Dwelling Unit. As with P.E. factors, trip factors for duplex Dwelling Units are not published in *Trip Generation, Sixth Edition*. However, *Trip Generation, Sixth Edition* states that the average weekday trips for residential land uses have a high correlation with the number of vehicles and residents. Therefore, household size is used to estimate the average weekday trips for duplex Dwelling Units. Multiplying the population ratio between a duplex Dwelling Unit and a single-family home (i.e., 3.0 divided by 3.5) by the average weekday trips for single-family homes yields an estimated average weekday trips of 8.20 for a duplex Dwelling Unit.

The average weekday trips associated with an elementary school are typically expressed per student and are estimated by *Trip Generation Sixth Edition* at 1.02 per elementary school student. The developer's engineer estimates average weekday trips for the Clubhouse Property at 90.

Table 4 on the following page shows these trip factors and their equivalency (i.e., the average weekday trip factor for each land use type expressed in terms of the average weekday trip factor for the typical single-family home) for SSA No. 2004-104.

**TABLE 4**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**AVERAGE WEEKDAY TRIPS AND EQUIVALENT UNITS**  
**FOR CENTRAL GRANDE RESERVE**

| Land Use [1]                              | Count          |            |           | Average Weekday Trip Factor | Total Weekday Trips [2] | Equivalent Unit [3] | Total Equivalent Units [4], [5] |
|---|----------------|------------|-----------|-----------------------------|-------------------------|---------------------|---------------------------------|
|   | Dwelling Units | Students   | Employees |                             |                         |                     |                                 |
| (1) Single-family - Typical (per DU)      | 723            | NA         | NA        | 9.57                        | 6,919.11                | 1.000               | 723.000                         |
| (2) Single-family - Age Targeted (per DU) | NA             | NA         | NA        | NA                          | NA                      | NA                  | NA                              |
| (3) Duplex (per DU)                       | 224            | NA         | NA        | 8.20                        | 1,836.80                | 0.857               | 191.933                         |
| (4) Townhome (per DU)                     | 298            | NA         | NA        | 5.86                        | 1,746.28                | 0.612               | 182.474                         |
| (5) Apartment (per DU)                    | NA             | NA         | NA        | NA                          | NA                      | NA                  | NA                              |
| School                                    |                |            |           |                             |                         | 63.950              | 63.950                          |
| (6) (Per Student)                         | NA             | 600        | NA        | 1.02                        | 612.00                  |                     |                                 |
| (7) (Per Employee)                        | NA             | NA         | 50        | NA                          | 0.00                    |                     |                                 |
| (8) Clubhouse (per Clubhouse)             | NA             | NA         | NA        | 90.00                       | 90.00                   | 9.404               | 9.404                           |
| <b>Grand Total [4]</b>                    | <b>1,245</b>   | <b>600</b> | <b>50</b> | <b>NA</b>                   | <b>11,204.19</b>        | <b>NA</b>           | <b>1,170.762</b>                |

- [1] Land uses represent the Dwelling Units and other property in Central Grande Reserve only.
- [2] Average weekday trip factor multiplied by applicable number of dwelling units, students, employees.
- [3] Equivalent units for land uses 1 - 5 computed by dividing average weekday trip factor for each such land use by average weekday trip factor for typical single-family home. Equivalent units for land uses 6 and 7 computed by dividing total weekday trips by the average trips for the typical single-family land home.
- [4] Equivalent unit factor multiplied by applicable number of dwelling units, schools, or clubhouses.
- [5] Calculations may vary slightly due to rounding.

**c. STORM WATER MANAGEMENT FACILITIES**

Storm sewer facilities are sized based upon estimated storm flows, which vary with the size of the tributary drainage area, slope, soil type, antecedent runoff condition, and impervious ground cover. In its "TR-55, Urban Hydrology for Small Watershed (the "TR-55 Manual"), the United States Department of Agriculture specifies average "runoff curve numbers" for purposes of measuring storm flows or runoff. The runoff curve number for fully developed urban areas indicated in the TR-55 Manual vary by land use type, impervious area, and hydrologic soil group. Assuming generally uniform antecedent runoff and hydrologic soil conditions within SSA No. 2004-104, storm flows will tend to vary with land use and the associated impervious area.

Impervious ground coverage factors for residential development vary by development density or the number of dwelling units per gross acre, with gross acreage being exclusive of open space. The anticipated gross density for the three residential land uses are as shown in Table 4 below. The TR-55 Manual estimates impervious ground area at approximately 30.00% for development densities of 3.0 units to an acre, 40.00% for development densities of 4.0 units to an acre, and 65.00% for development densities of 8.0 or greater units to an acre.

The TR-55 Manual does not contain impervious ground areas for apartments, elementary schools, and clubhouses. For apartments, the impervious ground area for commercial is used as a proxy (85.00% impervious area per acre). The impervious ground coverage factor for the School Property is based on discussion with the school district's architect. The impervious ground coverage for the Clubhouse Property has been provided by the developer's engineer and is based upon the preliminary clubhouse plans.

Table 5 on the following page shows the impervious ground area factors and their equivalency (i.e., the average impervious area for each land use type expressed in terms of the average impervious area for the typical single-family home) for SSA No. 2004-104.

**TABLE 5**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**IMPERVIOUS AREA AND EQUIVALENT UNITS**  
**FOR CENTRAL GRANDE RESERVE**

| Land Use [1]                              | Dwelling Units | Density   | Acres     | Coverage Factor | Impervious Area [2] |           | Equivalent Unit [3] | Total Equivalent Units [4], [5] |
|---|----------------|-----------|-----------|-----------------|---------------------|-----------|---------------------|---------------------------------|
|   |                |           |           |                 | Per DU              | Total     |                     |                                 |
| (1) Single-family - Typical (per DU)      | 723            | 2.57      | NA        | 30.0%           | 5,087               | NA        | 1.000               | 723.000                         |
| (2) Single-family - Age Targeted (per DU) | NA             | NA        | NA        | NA              | NA                  | NA        | NA                  | NA                              |
| (3) Duplex (per DU)                       | 224            | 5.47      | NA        | 38.0%           | 3,024               | NA        | 0.595               | 133.185                         |
| (4) Townhome (per DU)                     | 298            | 8.36      | NA        | 65.0%           | 3,385               | NA        | 0.666               | 198.325                         |
| (5) Apartment (per DU)                    | NA             | NA        | NA        | NA              | NA                  | NA        | NA                  | NA                              |
| (6) School (per school)                   | NA             | NA        | 12.0      | 33.3%           | NA                  | 174,240   | 34.254              | 34.254                          |
| (7) Clubhouse (per clubhouse)             | NA             | NA        | 4.51      | 52.8%           | NA                  | 103,729   | 20.392              | 20.392                          |
| <b>Grand Total [4]</b>                    | <b>1,245</b>   | <b>NA</b> | <b>NA</b> | <b>NA</b>       | <b>NA</b>           | <b>NA</b> | <b>NA</b>           | <b>1,109.155</b>                |

[1] Land uses represent Dwelling Units and other property in Central Grande Reserve only.

[2] Impervious area per dwelling unit for land uses 1 - 5 computed by multiplying coverage factor by 43,560 (square feet in an acre) and then dividing by density. Total impervious area for land uses 6 and 7 computed by multiplying coverage factor by total land square footage (43,560 multiplied by acres).

[3] Equivalent units for land uses 1 - 5 computed by dividing impervious area for each such land use by impervious area for typical single-family home. Equivalent units for land uses 6 and 7 computed by dividing total impervious area by impervious area for the typical single-family land home.

[4] Equivalent unit factor multiplied by applicable number of dwelling units, schools, or clubhouses.

[5] Calculations may vary slightly due to rounding.

### **3. ALLOCATED COSTS**

As mentioned previously, SSA No. 2004-104 is anticipated to fund community and neighborhood improvements for Central Grande Reserve. However, this section shows the allocation of all the community and neighborhood public improvements in an effort to provide a comprehensive public improvement cost allocation.

#### **a. COMMUNITY IMPROVEMENTS**

The community improvements are allocated to each land use type within the benefit area in accordance with the equivalent units shown in Tables 2, 3, 4, and 5. The cost per equivalent unit is computed first. Then, the cost per equivalent unit is multiplied by the equivalent unit factor for each land use to arrive at the cost per dwelling unit. These calculations are shown in Tables 6, 7, 8 and 9.

**TABLE 6**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**COMMUNITY WATER IMPROVEMENTS - COST PER EQUIVALENT UNIT**

| <b>Community Improvement</b> | <b>Total Estimated Cost</b> | <b>Total Equivalent Units [1]</b> | <b>Cost Per Equivalent Unit [2], [3]</b> |
|------------------------------|-----------------------------|-----------------------------------|--|
| Water                        | \$578,402                   | 2,415.000                         | \$240                                    |
| -----                        | -----                       |                                   | -----                                    |
| <b>Grand Total [3]</b>       | <b>\$578,402</b>            |                                   | <b>\$240</b>                             |

- [1] From Table 2.  
 [2] Total estimated cost divided by applicable total equivalent units.  
 [3] Calculations may vary slightly due to rounding.

**TABLE 7**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**COMMUNITY WATER IMPROVEMENTS - ALLOCATED COSTS BY LAND USE**

| <b>Land Use [1]</b>                       | <b>Community Water Improvements</b> |                                   |                                |
|---|-------------------------------------|-----------------------------------|--------------------------------|
|   | <b>Cost Per Equivalent Unit [2]</b> | <b>Equivalent Unit Factor [3]</b> | <b>Allocated Cost [4], [5]</b> |
| (1) Single-family - Typical (per DU)      | \$240                               | 1.000                             | \$240                          |
| (2) Single-family - Age Targeted (per DU) | \$240                               | 1.000                             | \$240                          |
| (3) Duplex (per DU)                       | \$240                               | 0.857                             | \$205                          |
| (4) Townhome (per DU)                     | \$240                               | 0.857                             | \$205                          |
| (5) Apartment (per DU)                    | \$240                               | 0.514                             | \$123                          |
| (6) School (per school)                   | \$240                               | 46.429                            | \$11,120                       |
| (7) Clubhouse (per clubhouse)             | \$240                               | 6.429                             | \$1,540                        |
| (8) Commercial (per parcel)               | \$240                               | 12.857                            | \$3,079                        |

- [1] Land uses represent the Dwelling Units and other property in North Grande Reserve, Central Grande Reserve and South Grande Reserve.  
 [2] From Table 6.  
 [3] From Table 2.  
 [4] Cost per equivalent unit multiplied by equivalent unit factor.  
 [5] Calculations may vary slightly due to rounding.

**TABLE 8**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**COMMUNITY ROAD AND ASSOCIATED SEWER, WATER, AND STORM SEWER IMPROVEMENTS**  
**CENTRAL GRANDE RESERVE COST PER EQUIVALENT UNIT**

| Improvement Description           | Total Estimated Cost [1] | Total Equivalent Units [2] | Cost Per Equivalent Unit [3], [4] |
|-----------------------------------|--------------------------|----------------------------|-----------------------------------|
| Sewer and Water                   |                          |                            |                                   |
| Road Associated                   | \$2,132,212              | 1,223.286                  | \$1,743                           |
| Lift Station                      | \$361,500                | 1,223.286                  | \$296                             |
| Road Improvements                 | \$1,998,689              | 1,170.762                  | \$1,707                           |
| Storm Sewer Improvements          |                          |                            |                                   |
| Road Associated                   | \$1,111,399              | 1,109.155                  | \$1,002                           |
| Storm Sewer Main                  | \$361,498                | 1,109.155                  | \$326                             |
| Storm Water Detention (Earthwork) | \$3,925,070              | 1,109.155                  | \$3,539                           |
| Storm Water Detention Basins      | \$2,527,500              | 1,109.155                  | \$2,279                           |
| -----                             | -----                    |                            | -----                             |
| <b>Grand Total [4]</b>            | <b>\$12,417,868</b>      |                            | <b>\$10,891</b>                   |

- [1] See Exhibit A.
- [2] From Tables 3, 4, and 5, as applicable.
- [3] Total cost divided by applicable total equivalent units.
- [4] Calculations may vary slightly due to rounding.

**TABLE 9**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**COMMUNITY ROAD AND ASSOCIATED SEWER, WATER, AND STORM IMPROVEMENTS**  
**CENTRAL GRANDE RESERVE - ALLOCATED COST BY LAND USE**

| Land Use [1]                              | Sewer and Water Improvements |                            |                         | Road Improvements            |                            |                         | Storm Sewer Improvements     |                            |                         |
|---|------------------------------|----------------------------|-------------------------|------------------------------|----------------------------|-------------------------|------------------------------|----------------------------|-------------------------|
|   | Cost Per Equivalent Unit [2] | Equivalent Unit Factor [3] | Allocated Cost [4], [7] | Cost Per Equivalent Unit [2] | Equivalent Unit Factor [5] | Allocated Cost [4], [7] | Cost Per Equivalent Unit [2] | Equivalent Unit Factor [6] | Allocated Cost [4], [7] |
| (1) Single-family - Typical (per DU)      | \$2,039                      | 1.000                      | \$2,039                 | \$1,707                      | 1.000                      | \$1,707                 | \$7,145                      | 1.000                      | \$7,145                 |
| (2) Single-family - Age Targeted (per DU) | NA                           | NA                         | NA                      | NA                           | NA                         | NA                      | NA                           | NA                         | NA                      |
| (3) Duplex (per DU)                       | \$2,039                      | 0.857                      | \$1,747                 | \$1,707                      | 0.857                      | \$1,463                 | \$7,145                      | 0.595                      | \$4,249                 |
| (4) Townhome (per DU)                     | \$2,039                      | 0.857                      | \$1,747                 | \$1,707                      | 0.612                      | \$1,045                 | \$7,145                      | 0.666                      | \$4,755                 |
| (5) Apartment (per DU)                    | NA                           | NA                         | NA                      | NA                           | NA                         | NA                      | NA                           | NA                         | NA                      |
| (6) School (per school)                   | \$2,039                      | 46.429                     | \$94,646                | \$1,707                      | 63.950                     | \$109,173               | \$7,145                      | 34.254                     | \$244,760               |
| (7) Clubhouse (per clubhouse)             | \$2,039                      | 6.429                      | \$13,105                | \$1,707                      | 9.404                      | \$16,055                | \$7,145                      | 20.392                     | \$145,710               |
| (8) Commercial (per parcel)               | NA                           | NA                         | NA                      | NA                           | NA                         | NA                      | NA                           | NA                         | NA                      |

- [1] Land uses represent the Dwelling Units and other property within Central Grande Reserve only.  
[2] From Table 8.  
[3] From Table 3.  
[4] Cost per equivalent unit multiplied by equivalent unit factor.  
[5] From Table 4.  
[6] From Table 5.  
[7] Calculations may vary slightly due to rounding.

**b. NEIGHBORHOOD IMPROVEMENTS**

The costs for each neighborhood are grouped with other neighborhoods comprised of the same land use. Each neighborhood within the Grande Reserve Subdivision contains a single land use. Then, these costs are simply allocated on a Dwelling Unit basis because the land uses are sufficiently uniform that the public facilities usage factors do not vary within land use type. An estimate of probable costs for each neighborhood has been prepared by the developer's engineer, a summary of which is attached hereto as Exhibit A. The aggregated neighborhood costs by land use type are shown for SSA No. 2004-104 in Table 10 on the following page.

**TABLE 10**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**  
**NEIGHBORHOOD IMPROVEMENTS**

**CENTRAL GRANDE RESERVE - ALLOCATED COST BY LAND USE**

| Land Use [1]                              | Sewer and Water Improvements |                    |                         | Road Improvements |                    |                         | Storm Sewer Improvements |                    |                         |
|---|------------------------------|--------------------|-------------------------|-------------------|--------------------|-------------------------|--------------------------|--------------------|-------------------------|
|   | Total [2]                    | Dwelling Units [3] | Allocated Cost [4], [5] | Total [2]         | Dwelling Units [3] | Allocated Cost [4], [5] | Total [2]                | Dwelling Units [3] | Allocated Cost [4], [5] |
| (1) Single-family - Typical (per DU)      | \$5,061,000                  | 723                | \$7,000                 | \$3,742,053       | 723                | \$5,176                 | \$2,530,500              | 723                | \$3,500                 |
| (2) Single-family - Age Targeted (per DU) | NA                           | NA                 | NA                      | NA                | NA                 | NA                      | NA                       | NA                 | NA                      |
| (3) Duplex (per DU)                       | \$1,030,400                  | 224                | \$4,600                 | \$756,000         | 224                | \$3,375                 | \$358,400                | 224                | \$1,600                 |
| (4) Townhome (per DU)                     | \$1,311,200                  | 298                | \$4,400                 | \$752,450         | 298                | \$2,525                 | \$417,200                | 298                | \$1,400                 |
| (5) Apartment (per DU)                    | NA                           | NA                 | NA                      | NA                | NA                 | NA                      | NA                       | NA                 | NA                      |

- [1] Land uses represent the Dwelling Unit and other property within Central Grande Reserve only.  
[2] Exhibit A.  
[3] From Table 3.  
[4] Total cost divided by number of dwelling units.  
[5] Calculations may vary slightly due to rounding.

Aggregating the allocated costs in the preceding tables results in the total allocated costs by land use shown in Table 11 on the following page.

**TABLE 11**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**CENTRAL GRANDE RESERVE - TOTAL ALLOCATED COST BY LAND USE**

| <b>Land Use [1]</b>                       | <b>Total</b> | <b>Community</b> | <b>Neighborhood</b> |
|---|--------------|------------------|---------------------|
| (1) Single-family - Typical (per DU)      | \$26,806     | \$11,131         | \$15,676            |
| (2) Single-family - Age Targeted (per DU) | NA           | NA               | NA                  |
| (3) Duplex (per DU)                       | \$17,239     | \$7,664          | \$9,575             |
| (4) Townhome (per DU)                     | \$16,078     | \$7,753          | \$8,325             |
| (5) Apartment (per DU)                    | NA           | NA               | NA                  |
| (6) School (per school)                   | \$459,699    | \$459,699        | \$0                 |
| (7) Clubhouse (per clubhouse)             | \$176,410    | \$176,410        | \$0                 |

[1] Land uses represent the Dwelling Units and other property in Central Grande Reserve only.

#### **4. SSA FUNDED COSTS**

The Eligible Improvements anticipated to be funded by SSA No. 2004-104 including proceeds from the Second Series are shown in Table 12 on the following page. Note, with respect to SSA No. 2004-104, the developer will privately finance all of the improvements allocated to the School Property and the Clubhouse Property. Therefore, these properties are exempt from the Maximum Parcel Special Tax.

**TABLE 12**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**COSTS FUNDED BY BONDS**  
**BY DEVELOPMENT AREA AND LAND USE**

| Land Use                               | SSA No. 2004-104 CENTRAL GRANDE RESERVE FUNDED COSTS |           |              |                        |           |              |                      |           |              |
|--|--|-----------|--------------|------------------------|-----------|--------------|----------------------|-----------|--------------|
|  | NORTH GRANDE RESERVE                                 |           |              | CENTRAL GRANDE RESERVE |           |              | SOUTH GRANDE RESERVE |           |              |
|  | Total  | Community | Neighborhood | Total                  | Community | Neighborhood | Total                | Community | Neighborhood |
| (1) Single-family Property (per DU)    | NA   | NA        | NA           | \$18,641               | \$8,463   | \$10,178     | NA                   | NA        | NA           |
| (2) Duplex Property (per DU)           | NA   | NA        | NA           | \$15,248               | \$5,975   | \$9,273      | NA                   | NA        | NA           |
| (3) Townhome Property (per DU)         | NA   | NA        | NA           | \$12,880               | \$5,999   | \$6,882      | NA                   | NA        | NA           |
| (4) School Property (per school)       | NA   | NA        | NA           | \$0                    | \$0       | \$0          | NA                   | NA        | NA           |
| (5) Clubhouse Property (per clubhouse) | NA   | NA        | NA           | \$0                    | \$0       | \$0          | NA                   | NA        | NA           |

**D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS**

The description of the Eligible Improvements, as set forth herein, is general in nature. The final description, specifications, location, and costs of improvements and facilities will be determined upon the preparation of final plans and specifications and completion of the improvements. The final plans may show substitutes, in lieu or modifications to the Eligible Improvements in order to accomplish the works of improvements, and any substitution, increase, or decrease to the amount of public improvements financed shall not be a change or modification in the proceedings as long as (i) the allocation of the Eligible Improvement costs actually funded by SSA No. 2004-104, using the preceding methodology, is uniform for each land use and (ii) such allocation results in the same ratio of funded Eligible Improvements among the land use types, as shown in Section VII below.

**VI. BOND ASSUMPTIONS**

Total authorized bonded indebtedness is \$35,000,000. It is anticipated that the Eligible Improvements will be financed through the issuance of two series of bonds. Bonds in the approximate amount of \$13,200,000 and \$16,700,000 are anticipated to be issued in November 2004 and January 2007, respectively. Issuance costs are estimated to be approximately five percent (5.0%) of the principal amount of the bonds. Each bond issue is estimated to include a reserve fund equal to approximately ten percent (10.0%) of the original principal amount of the bonds and approximately twenty-eight months of capitalized interest. The term of the bonds is expected to range from 28 to 30 years. Annual debt service payments will increase approximately 1.5% annually.

The final sizing of the bonds may be modified as appropriate to meet the objectives of the financing and prevailing bond market conditions. These modifications may include, but are not limited to, changes in the following:

- Bond timing, phasing, and/or escrows;
- Capitalized interest period;
- Principal amortization (i.e., bond term and annual debt service payment);
- Reserve fund size and form; and
- Coupon rates.

The actual bonded indebtedness and consequently the amount of public improvements funded by SSA No. 2004-104 may increase or decrease depending on these variables.

**VII. MAXIMUM PARCEL SPECIAL TAX**

As mentioned previously, no Eligible Improvements for the School Property and the Clubhouse Property will be financed by SSA No. 2004-104. Therefore, these properties will not be subject to the Maximum Parcel Special Tax. The discussion that follows applies only to the remaining Residential Property.

**A. EQUIVALENT UNITS**

When multiple land uses are anticipated, the Maximum Parcel Special Tax is a function of the (i) relative amounts of the Eligible Improvement costs funded for such land uses and (ii) the associated Maximum Parcel Special Taxes required to pay debt service on the Bonds. In order to measure the relative difference in funded public improvement costs for each land use type, equivalent unit factors have been calculated for the Eligible Improvements to be funded by SSA No. 2004-104. Single-family Dwelling Units are deemed the typical residential unit and are assigned an equivalent unit factor of 1.00. The equivalent unit factors for other land use types are computed as the ratio of the funded Eligible Improvements for such land use type to the funded Eligible Improvements for a single-family Dwelling Unit. Equivalent unit calculations are shown in Table 13 on the following page.

**TABLE 13**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**CENTRAL GRANDE RESERVE - EQUIVALENT UNITS FOR FUNDED COSTS BY LAND USE**

| <b>Land Use</b>                        | <b>Funded Costs</b> | <b>Equivalent Unit Factor</b> | <b>Dwelling Units</b> | <b>Total Equivalent Units</b> |
|--|---------------------|-------------------------------|-----------------------|-------------------------------|
| (1) Single-family Property (per DU)    | \$18,641            | 1.000                         | 723                   | 723.000                       |
| (2) Duplex Property (per DU)           | \$15,248            | 0.818                         | 224                   | 183.232                       |
| (3) Townhome Property (per DU)         | \$12,880            | 0.691                         | 298                   | 205.907                       |
| (4) School Property (per school)       | \$0                 | 0.000                         | NA                    | 0.000                         |
| (5) Clubhouse Property (per clubhouse) | \$0                 | 0.000                         | NA                    | 0.000                         |
| <b>Grand Total</b>                     |                     |                               | <b>1,245</b>          | <b>1,112.139</b>              |

**B. MAXIMUM PARCEL SPECIAL TAX CALCULATION**

The Maximum Parcel Special Tax is derived from the required Maximum Parcel Special Taxes for SSA No. 2004-104, which are equal to the sum of the estimated (i) maximum annual interest and principal payments on the Bonds, net of projected earnings on the reserve fund, (ii) a contingency for delinquent Special Taxes, and (iii) estimated Administrative Expenses. The Maximum Parcel Special Tax is computed in two steps. First, the Maximum Parcel Special Tax per equivalent unit is calculated. Then, that amount is multiplied by the applicable equivalent unit factor for each land use type. Therefore, the Maximum Parcel Special Taxes are weighted in proportion to the allocation of funded Eligible Improvements as shown in Section V, and consequently the amount of the Maximum Parcel Special Tax bears a rational relationship to the benefit that the special services render to each Parcel within SSA No. 2004-104 as required pursuant to the Act. These calculations are shown in Tables 14 and 15 on the following page.

**TABLE 14**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**MAXIMUM PARCEL SPECIAL TAX PER EQUIVALENT UNIT**  
**CALENDAR YEAR 2005**

| <b>Development Area</b> | <b>Required<br/>Maximum<br/>Parcel<br/>Special<br/>Taxes</b> | <b>Total<br/>Equivalent<br/>Units</b> | <b>Maximum<br/>Parcel<br/>Special Tax<br/>Per<br/>Equivalent<br/>Unit [1]</b> |
|-------------------------|--|---------------------------------------|---|
| Central Grande Reserve  | \$2,334,285  | 1,112.139                             | \$2,099   |

[1] Maximum Parcel Special Taxes divided by total equivalent units.

**TABLE 15**  
**SSA No. 2004-106**  
**CENTRAL GRANDE RESERVE**

**MAXIMUM PARCEL SPECIAL TAX**  
**CALENDAR YEAR 2005**

| <b>Land Use</b>                        | <b>Central Grande Reserve</b>   |                                       |   |
|--|---|---------------------------------------|---|
|  | <b>Maximum<br/>Parcel<br/>Special Tax<br/>Per<br/>Equivalent<br/>Unit</b> | <b>Equivalent<br/>Unit<br/>Factor</b> | <b>Maximum<br/>Parcel<br/>Special<br/>Tax [1]</b> |
| (1) Single-family Property (per DU)    | \$2,099   | 1.000                                 | \$2,099.00  |
| (2) Duplex Property (per DU)           | \$2,099   | 0.818                                 | \$1,717.00  |
| (3) Townhome Property (per DU)         | \$2,099   | 0.691                                 | \$1,450.00  |
| (4) School Property (per school)       | NA  | NA                                    | NA  |
| (5) Clubhouse Property (per clubhouse) | NA  | NA                                    | NA  |

[1] Calculations may vary slightly due to rounding.

**C. ESCALATION**

The Maximum Parcel Special Tax that has been levied in each subsequent Calendar Year escalates one and one-half percent (1.50%) annually, rounded to the nearest dollar, with such escalation commencing in Calendar Year 2006. Note, that while the annual increase in the Maximum Parcel Special Tax is limited to one and one-half percent (1.50%) which is consistent with the anticipated graduated payment schedule for interest and principal on the Bonds, the percentage annual change in the Special Tax extended may be greater depending upon actual Special Tax receipts, capitalized interest, investment earnings, and Administrative Expenses.

**D. APPLICATION**

Prior to the recordation of a Final Plat, the Maximum Parcel Special Tax for a Parcel of Residential Property shall be calculated by multiplying the number of expected single-family, duplex, or townhome Dwelling Units for such Parcel by the applicable Maximum Parcel Special Tax. For each Calendar Year for which the Maximum Parcel Special Tax has been levied, the expected number of single-family, duplex, or townhome Dwelling Units shall be based on the most recent Concept Plan or Preliminary Plat in effect as of September 30 of that year.

Subsequent to the recordation of the Final Plat but prior to the initial sale of each Dwelling Unit, the Maximum Parcel Special Tax for a lot of Residential Property shall be calculated by multiplying the Maximum Parcel Special Tax per Dwelling Unit by the applicable Maximum Parcel Special Tax determined pursuant to Table 15, as increased in accordance with Section VI.C above by the number of anticipated Dwelling Units to be constructed on such lot. (e.g., for a single-family lot, one Dwelling Unit is anticipated.)

**E. TERM**

The Maximum Parcel Special Tax shall not be levied after Calendar Year 2032 (to be collected in Calendar Year 2033).

**F. SPECIAL TAX ROLL AMENDMENT**

Each Calendar Year, in conjunction with the abatement ordinance adopted by the City, the City shall amend the Special Tax Roll to reflect the Maximum Parcel Special Tax applicable to any new Parcels established by the County. The amended Special Tax Roll shall be recorded with the County.

**G. OPTIONAL PREPAYMENT**

The Maximum Parcel Special Tax for any Parcel may be prepaid and the obligation of the Parcel to pay the Maximum Parcel Special Tax permanently satisfied pursuant to Section A of Exhibit C attached hereto, provided that a prepayment may be made only if there are no delinquent Special Taxes with

respect to such Parcel at the time of prepayment. The Maximum Parcel Special Tax may also be prepaid in part, provided that proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the Administrator and in accordance with the Bond Indenture.

An owner of a Parcel intending to prepay the Maximum Parcel Special Tax, either partially or in full, shall provide the City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the amount of the Special Tax Bond Prepayment or the Partial Special Tax Bond Prepayment, as applicable, for such Parcel and the date through which the such amount shall be valid.

#### **H. MANDATORY PREPAYMENT**

If at any time the Administrator determines that there has been or will be a reduction in the Maximum Parcel Special Taxes as a result of an amendment to the Concept Plan, Preliminary Plat, Final Plat, or other event which reduces the anticipated number of Dwelling Units as shown in Section B of Exhibit C, attached hereto, then a Mandatory Special Tax Prepayment shall be calculated. As required under the Bond Indenture, the City may adopt a supplemental ordinance to provide for the levy of the Mandatory Special Tax Prepayment.

### **VIII. ABATEMENT METHODOLOGY AND COLLECTION**

#### **A. ABATEMENT METHODOLOGY**

On or before the last Tuesday of December of each Calendar Year, commencing with Calendar Year 2005 and for each following Calendar Year, the City or its designee shall calculate the Special Tax Requirement.

##### **1. Prior to the Issuance of the Second Series**

Prior to the issuance of the Second Series, the Special Tax Requirement will be funded only by the Maximum Parcel Special Taxes applicable to the First Series Property. The Special Tax authorized by the ordinance providing for the issuance of the Bonds shall be abated each year to the extent the amounts so authorized exceed the Special Tax Requirement. The Maximum Parcel Special Tax applicable to each Parcel of First Series Property shall be abated in equal percentages until the Special Taxes remaining equal the Special Tax Requirement. The Maximum Parcel Special Tax applicable to Second Series Property shall be abated in full.

##### **2. Subsequent to the Issuance of the Second Series**

Subsequent to the issuance of the Second Series, the Special Tax Requirement will be funded by the Maximum Parcel Special Taxes applicable to both the First Series Property and the Second Series

Property. The Maximum Parcel Special Tax authorized by the ordinance providing for the issuance of the First Series and Second Series shall be abated each year to the extent the amounts so authorized exceed the Special Tax Requirement. The Maximum Parcel Special Tax applicable to each Parcel shall be abated in equal percentages until the Special Taxes remaining equal the Special Tax Requirement. Notwithstanding the above, if the Administrator determines there are sufficient moneys available pursuant to the Bond Indenture (i.e. capitalized interest) to pay the debt service on the Second Series for the bond year next following the calculation of the Special Tax Requirement, the Maximum Parcel Special Tax applicable to the Second Series Property shall be abated in full and the Maximum Parcel Special Tax for the First Series Property shall be abated pursuant to Section VIII.A.1 above.

**B. COLLECTION PROCESS**

The Special Tax shall be billed and collected by the County in the same manner and at the same time as general ad valorem property taxes. The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the Maximum Parcel Special Tax levied against any Parcel. The Council may provide for other means of collecting the Special Tax, if necessary to meet the financial obligations of SSA No. 2004-104.

The Mandatory Special Tax Prepayment shall be due prior to any development approval, subdivision of land, conveyance, or other action that results in a reduction in the Maximum Parcel Special Taxes. The Mandatory Special Tax Prepayment shall be levied against the property on which the reduction has or will occur. The Mandatory Special Tax Prepayment shall have the same sale and lien priorities as are provided for regular property taxes. A Mandatory Special Tax Prepayment shall not reduce the Maximum Parcel Special Tax for any Parcel.

**C. ADMINISTRATIVE REVIEW**

Any owner of a Parcel claiming that a calculation error has been made in the amount of the Special Tax applicable to such Parcel for any Calendar Year may send a written notice describing the error to the Administrator not later than thirty (30) days after having paid the Special Tax which is alleged to be in error. The Administrator shall promptly review the notice, and if necessary, meet with the property owner, consider written and oral evidence regarding the alleged error, and decide whether, in fact, such an error occurred. If the Administrator determines that an error did in fact occur and the Special Tax should be modified or changed in favor of the property owner, an adjustment shall be made in the amount of the Special Tax applicable to such Parcel in the next Calendar Year. Cash refunds shall only be made in the final Calendar Year for the Special Tax. The decision of the Administrator regarding any error in respect to the Special Tax shall be final.

## **IX. AMENDMENTS**

This Report may be amended by ordinance of the City and, to the maximum extent permitted by the Act, such amendments may be made without further notice under the Act and without notice to owners of property within SSA No. 2004-104 in order to (i) clarify or correct minor inconsistencies in the matters set forth herein, (ii) provide for lawful procedures for the collection and enforcement of the Special Tax so as to assure the efficient collection of the Special Tax for the benefit of the owners of the Bonds, (iii) otherwise improve the ability of the City to fulfill its obligations to levy, extend, and collect the Special Tax and to make it available for the payment of the Bonds and Administrative Expenses, and (iv) make any change deemed necessary or advisable by the City, provided such change is not detrimental to the owners of property subject to the Maximum Parcel Special Tax. No such amendment shall be approved by the Council if it violates any other agreement binding upon the City and unless and until it has (i) found and determined that the amendment is necessary and appropriate and does not materially adversely affect the rights of the owners of the Bonds or the City has obtained the consent of one hundred percent (100.00%) of the owners of the Bonds and (ii) received an opinion of a nationally recognized bond counsel to the effect that the amendment does not violate the Act, and is authorized pursuant to the terms of the Bond Indenture and this Report.

K:\Clients2\Yorkville\Grande Reserve\SSA Report\Central SSA\Central Fixed SSA Report 5.doc

# **EXHIBIT A**

## **COST ESTIMATE SUMMARY FOR THE CENTRAL GRANDE RESERVE PROJECT**

**EXHIBIT A**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**

**BREAKDOWN OF COST ESTIMATE FOR CENTRAL GRANDE RESERVE**

| IMPROVEMENTS                       | TOTAL        | NBH 6 - 7   | NBH 8       | NBH 9 - 16   | SCHOOL     | CLUBHOUSE |
|------------------------------------|--------------|-------------|-------------|--------------|------------|-----------|
|                                    |              | THM         | DUP         | SFH          | PROPERTY   | PROPERTY  |
| <b>MASTER PLANNED IMPROVEMENTS</b> |              |             |             |              |            |           |
| ROADS                              |              |             |             |              |            |           |
| BRISTOL                            | \$355,757    | \$55,448    | \$58,322    | \$219,696    | \$19,432   | \$2,858   |
| KENNEDY                            | \$1,140,262  | \$177,721   | \$186,933   | \$704,165    | \$62,284   | \$9,159   |
| MILL                               | \$614,902    | \$95,838    | \$100,806   | \$379,731    | \$33,587   | \$4,939   |
| GALENA                             | \$304,353    | \$47,436    | \$49,895    | \$187,952    | \$16,625   | \$2,445   |
| STATE ROUTE 34                     | \$381,056    | \$59,391    | \$62,470    | \$235,320    | \$20,814   | \$3,061   |
| -----                              |              |             |             |              |            |           |
| SUBTOTAL MASTER PLANNED ROAD       | \$2,796,330  | \$435,835   | \$458,427   | \$1,726,864  | \$152,742  | \$22,462  |
| WATER                              |              |             |             |              |            |           |
| WATER TOWER                        | \$896,570    | \$187,209   | \$140,720   | \$529,901    | \$34,028   | \$4,712   |
| TWO WELLS                          | \$686,357    | \$143,315   | \$107,727   | \$405,658    | \$26,050   | \$3,607   |
| WELL HOUSE & TREATMENT             | \$1,650,803  | \$344,696   | \$259,101   | \$975,676    | \$62,655   | \$8,675   |
| GALENA ROAD WATERMAIN              | \$326,716    | \$68,220    | \$51,280    | \$193,099    | \$12,400   | \$1,717   |
| STATE ROUTE 34 WATERMAIN           | \$253,268    | \$52,884    | \$39,752    | \$149,689    | \$9,613    | \$1,331   |
| WATERMAIN BETWEEN WELLS            | \$227,941    | \$47,595    | \$35,776    | \$134,720    | \$8,651    | \$1,198   |
| ENGINEERING AND SURVEY TESTING     | \$455,883    | \$95,191    | \$71,553    | \$269,441    | \$17,303   | \$2,396   |
| LESS ESTIMATED RECAPTURE           | (\$46,387)   | \$0         | \$0         | \$0          | (\$40,746) | (\$5,642) |
| -----                              |              |             |             |              |            |           |
| SUBTOTAL MASTER PLANNED WATER      | \$4,451,150  | \$939,110   | \$705,908   | \$2,658,185  | \$129,954  | \$17,994  |
| <b>COMMUNITY IMPROVEMENTS</b>      |              |             |             |              |            |           |
| SANITARY SEWER                     |              |             |             |              |            |           |
| ROAD ASSOCIATED                    | \$1,734,908  | \$362,258   | \$272,301   | \$1,025,384  | \$65,847   | \$9,117   |
| LIFT STATION                       | \$361,500    | \$75,483    | \$56,739    | \$213,658    | \$13,720   | \$1,900   |
| -----                              |              |             |             |              |            |           |
| SUBTOTAL COMMUNITY SEWER           | \$2,096,408  | \$437,741   | \$329,040   | \$1,239,042  | \$79,567   | \$11,017  |
| WATER                              |              |             |             |              |            |           |
| ROAD ASSOCIATED                    | \$397,304    | \$82,959    | \$62,359    | \$234,819    | \$15,079   | \$2,088   |
| GALENA WATER MAIN                  | \$146,491    | \$30,588    | \$22,992    | \$86,581     | \$5,560    | \$770     |
| STATE ROUTE 34 WATER MAIN          | \$146,491    | \$30,588    | \$22,992    | \$86,581     | \$5,560    | \$770     |
| -----                              |              |             |             |              |            |           |
| SUBTOTAL COMMUNITY WATER           | \$690,286    | \$144,135   | \$108,343   | \$407,981    | \$26,199   | \$3,628   |
| STORM SEWER                        |              |             |             |              |            |           |
| ROAD ASSOCIATED                    | \$1,111,399  | \$198,736   | \$133,461   | \$724,497    | \$34,282   | \$20,423  |
| STORM SEWER MAIN                   | \$361,498    | \$64,642    | \$43,410    | \$235,653    | \$11,151   | \$6,643   |
| STORM WATER DETENTION (EARTHWORK)  | \$3,925,070  | \$701,865   | \$471,336   | \$2,558,670  | \$121,072  | \$72,127  |
| STORM WATER MANAGEMENT             | \$2,527,500  | \$451,957   | \$303,511   | \$1,647,624  | \$77,963   | \$46,446  |
| -----                              |              |             |             |              |            |           |
| SUBTOTAL COMMUNITY STORM SEWER     | \$7,925,468  | \$1,417,199 | \$951,717   | \$5,166,444  | \$244,468  | \$145,639 |
| ROADS                              |              |             |             |              |            |           |
| COLLECTOR ROADS                    | \$1,400,003  | \$218,204   | \$229,515   | \$864,567    | \$76,472   | \$11,246  |
| EARTHWORK                          | \$142,772    | \$22,252    | \$23,406    | \$88,168     | \$7,799    | \$1,147   |
| RIGHT OF WAY                       | \$455,914    | \$71,059    | \$74,742    | \$281,548    | \$24,903   | \$3,662   |
| -----                              |              |             |             |              |            |           |
| SUBTOTAL COMMUNITY ROADS           | \$1,998,689  | \$311,515   | \$327,662   | \$1,234,284  | \$109,173  | \$16,055  |
| PARKS                              |              |             |             |              |            |           |
|                                    | \$1,391,481  | \$303,670   | \$228,262   | \$859,549    | \$0        | \$0       |
| -----                              |              |             |             |              |            |           |
| SUBTOTAL COMMUNITY PARKS           | \$1,391,481  | \$303,670   | \$228,262   | \$859,549    | \$0        | \$0       |
| <b>NEIGHBORHOOD IMPROVEMENTS</b>   |              |             |             |              |            |           |
| SANITARY SEWER                     | \$3,701,300  | \$655,600   | \$515,200   | \$2,530,500  | \$0        | \$0       |
| WATER                              | \$3,701,300  | \$655,600   | \$515,200   | \$2,530,500  | \$0        | \$0       |
| STORM SEWER                        | \$3,306,100  | \$417,200   | \$358,400   | \$2,530,500  | \$0        | \$0       |
| ROADS                              | \$5,250,503  | \$752,450   | \$756,000   | \$3,742,053  | \$0        | \$0       |
| -----                              |              |             |             |              |            |           |
| SUBTOTAL NEIGHBORHOOD IMPROVEMENTS | \$15,959,203 | \$2,480,850 | \$2,144,800 | \$11,333,553 | \$0        | \$0       |
| <b>SOFT COSTS</b>                  |              |             |             |              |            |           |
| CONSTRUCTION MANAGEMENT            | \$737,341    | \$125,779   | \$103,741   | \$488,946    | \$15,023   | \$3,852   |
| PRELIMINARY ENGINEERING            | \$60,860     | \$10,382    | \$8,563     | \$40,358     | \$1,240    | \$318     |
| FINAL ENGINEERING                  | \$529,382    | \$89,303    | \$100,382   | \$334,856    | \$4,110    | \$731     |
| VILLAGE ENGINEER REVIEW FEES       | \$327,717    | \$55,903    | \$46,109    | \$217,316    | \$6,677    | \$1,712   |
| OTHER PERMIT FEES                  | \$141,163    | \$24,080    | \$19,861    | \$93,608     | \$2,876    | \$738     |
| TORNADO SIREN                      | \$38,785     | \$8,464     | \$6,362     | \$23,959     | \$0        | \$0       |
| -----                              |              |             |             |              |            |           |
| SUBTOTAL SOFT COSTS                | \$1,835,249  | \$313,911   | \$285,018   | \$1,199,042  | \$29,926   | \$7,351   |
| GRAND TOTAL COSTS                  | \$39,144,264 | \$6,783,967 | \$5,539,178 | \$25,824,944 | \$772,030  | \$224,145 |
| NUMBER OF UNITS                    | 1,245        | 298         | 224         | 723          | NA         | NA        |

**EXHIBIT B**

**SPECIAL TAX ROLL**

**UNITED CITY OF YORKVILLE**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**  
**SPECIAL TAX ROLL**  
**CALENDAR YEAR 2005 THROUGH CALENDAR YEAR 2032**

| Levied<br>Calendar<br>Year | Maximum Parcel Special<br>Tax Per Dwelling Unit [1] |            |            | Permanent Index Number |     |     |               |          |     |               |     |           |
|----------------------------|---|------------|------------|------------------------|-----|-----|---------------|----------|-----|---------------|-----|-----------|
|                            | SF  | DUP        | THM        | 02-11-300-005          |     |     | 02-11-400-005 |          |     | 02-14-100-007 |     |           |
|                            |   |            |            | SFH                    | DUP | THM | SFH           | DUP      | THM | SFH           | DUP | THM       |
|                            |   |            |            | 0                      | 0   | 0   | 0             | 26       | 0   | 238           | 0   | 156       |
| 2005                       | \$2,099.00  | \$1,717.00 | \$1,450.00 | \$0                    | \$0 | \$0 | \$0           | \$44,642 | \$0 | \$499,562     | \$0 | \$226,200 |
| 2006                       | \$2,130.00  | \$1,743.00 | \$1,472.00 | \$0                    | \$0 | \$0 | \$0           | \$45,318 | \$0 | \$506,940     | \$0 | \$229,632 |
| 2007                       | \$2,162.00  | \$1,769.00 | \$1,494.00 | \$0                    | \$0 | \$0 | \$0           | \$45,994 | \$0 | \$514,556     | \$0 | \$233,064 |
| 2008                       | \$2,194.00  | \$1,796.00 | \$1,516.00 | \$0                    | \$0 | \$0 | \$0           | \$46,696 | \$0 | \$522,172     | \$0 | \$236,496 |
| 2009                       | \$2,227.00  | \$1,823.00 | \$1,539.00 | \$0                    | \$0 | \$0 | \$0           | \$47,398 | \$0 | \$530,026     | \$0 | \$240,084 |
| 2010                       | \$2,260.00  | \$1,850.00 | \$1,562.00 | \$0                    | \$0 | \$0 | \$0           | \$48,100 | \$0 | \$537,880     | \$0 | \$243,672 |
| 2011                       | \$2,294.00  | \$1,878.00 | \$1,585.00 | \$0                    | \$0 | \$0 | \$0           | \$48,828 | \$0 | \$545,972     | \$0 | \$247,260 |
| 2012                       | \$2,328.00  | \$1,906.00 | \$1,609.00 | \$0                    | \$0 | \$0 | \$0           | \$49,556 | \$0 | \$554,064     | \$0 | \$251,004 |
| 2013                       | \$2,363.00  | \$1,935.00 | \$1,633.00 | \$0                    | \$0 | \$0 | \$0           | \$50,310 | \$0 | \$562,394     | \$0 | \$254,748 |
| 2014                       | \$2,398.00  | \$1,964.00 | \$1,657.00 | \$0                    | \$0 | \$0 | \$0           | \$51,064 | \$0 | \$570,724     | \$0 | \$258,492 |
| 2015                       | \$2,434.00  | \$1,993.00 | \$1,682.00 | \$0                    | \$0 | \$0 | \$0           | \$51,818 | \$0 | \$579,292     | \$0 | \$262,392 |
| 2016                       | \$2,471.00  | \$2,023.00 | \$1,707.00 | \$0                    | \$0 | \$0 | \$0           | \$52,598 | \$0 | \$588,098     | \$0 | \$266,292 |
| 2017                       | \$2,508.00  | \$2,053.00 | \$1,733.00 | \$0                    | \$0 | \$0 | \$0           | \$53,378 | \$0 | \$596,904     | \$0 | \$270,348 |
| 2018                       | \$2,546.00  | \$2,084.00 | \$1,759.00 | \$0                    | \$0 | \$0 | \$0           | \$54,184 | \$0 | \$605,948     | \$0 | \$274,404 |
| 2019                       | \$2,584.00  | \$2,115.00 | \$1,785.00 | \$0                    | \$0 | \$0 | \$0           | \$54,990 | \$0 | \$614,992     | \$0 | \$278,460 |
| 2020                       | \$2,623.00  | \$2,147.00 | \$1,812.00 | \$0                    | \$0 | \$0 | \$0           | \$55,822 | \$0 | \$624,274     | \$0 | \$282,672 |
| 2021                       | \$2,662.00  | \$2,179.00 | \$1,839.00 | \$0                    | \$0 | \$0 | \$0           | \$56,654 | \$0 | \$633,556     | \$0 | \$286,884 |
| 2022                       | \$2,702.00  | \$2,212.00 | \$1,867.00 | \$0                    | \$0 | \$0 | \$0           | \$57,512 | \$0 | \$643,076     | \$0 | \$291,252 |
| 2023                       | \$2,743.00  | \$2,245.00 | \$1,895.00 | \$0                    | \$0 | \$0 | \$0           | \$58,370 | \$0 | \$652,834     | \$0 | \$295,620 |
| 2024                       | \$2,784.00  | \$2,279.00 | \$1,923.00 | \$0                    | \$0 | \$0 | \$0           | \$59,254 | \$0 | \$662,592     | \$0 | \$299,988 |
| 2025                       | \$2,826.00  | \$2,313.00 | \$1,952.00 | \$0                    | \$0 | \$0 | \$0           | \$60,138 | \$0 | \$672,588     | \$0 | \$304,512 |
| 2026                       | \$2,868.00  | \$2,348.00 | \$1,981.00 | \$0                    | \$0 | \$0 | \$0           | \$61,048 | \$0 | \$682,584     | \$0 | \$309,036 |
| 2027                       | \$2,868.00  | \$2,348.00 | \$2,011.00 | \$0                    | \$0 | \$0 | \$0           | \$61,048 | \$0 | \$682,584     | \$0 | \$313,716 |
| 2028                       | \$2,955.00  | \$2,419.00 | \$2,011.00 | \$0                    | \$0 | \$0 | \$0           | \$62,894 | \$0 | \$703,290     | \$0 | \$313,716 |
| 2029                       | \$2,999.00  | \$2,455.00 | \$2,072.00 | \$0                    | \$0 | \$0 | \$0           | \$63,830 | \$0 | \$713,762     | \$0 | \$323,232 |
| 2030                       | \$3,044.00  | \$2,492.00 | \$2,103.00 | \$0                    | \$0 | \$0 | \$0           | \$64,792 | \$0 | \$724,472     | \$0 | \$328,068 |
| 2031                       | \$3,090.00  | \$2,529.00 | \$2,135.00 | \$0                    | \$0 | \$0 | \$0           | \$65,754 | \$0 | \$735,420     | \$0 | \$333,060 |
| 2032                       | \$3,136.00  | \$2,567.00 | \$2,167.00 | \$0                    | \$0 | \$0 | \$0           | \$66,742 | \$0 | \$746,368     | \$0 | \$338,052 |

[1] SF is Single-family Property, DUP is Duplex Property, and THM is Townhome Property.

**UNITED CITY OF YORKVILLE**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**  
**SPECIAL TAX ROLL**  
**CALENDAR YEAR 2005 THROUGH CALENDAR YEAR 2032**

| Levied<br>Calendar<br>Year | Maximum Parcel Special<br>Tax Per Dwelling Unit [1] |            |            | Permanent Index Number |     |     |               |           |           |               |     |     |
|----------------------------|---|------------|------------|------------------------|-----|-----|---------------|-----------|-----------|---------------|-----|-----|
|                            | SF  | DUP        | THM        | 02-14-100-009          |     |     | 02-14-201-001 |           |           | 02-14-352-001 |     |     |
|                            |   |            |            | SFH                    | DUP | THM | SFH           | DUP       | THM       | SFH           | DUP | THM |
|                            |   |            |            | 173                    | 0   | 0   | 35            | 198       | 142       | 67            | 0   | 0   |
| 2005                       | \$2,099.00  | \$1,717.00 | \$1,450.00 | \$363,127              | \$0 | \$0 | \$73,465      | \$339,966 | \$205,900 | \$140,633     | \$0 | \$0 |
| 2006                       | \$2,130.00  | \$1,743.00 | \$1,472.00 | \$368,490              | \$0 | \$0 | \$74,550      | \$345,114 | \$209,024 | \$142,710     | \$0 | \$0 |
| 2007                       | \$2,162.00  | \$1,769.00 | \$1,494.00 | \$374,026              | \$0 | \$0 | \$75,670      | \$350,262 | \$212,148 | \$144,854     | \$0 | \$0 |
| 2008                       | \$2,194.00  | \$1,796.00 | \$1,516.00 | \$379,562              | \$0 | \$0 | \$76,790      | \$355,608 | \$215,272 | \$146,998     | \$0 | \$0 |
| 2009                       | \$2,227.00  | \$1,823.00 | \$1,539.00 | \$385,271              | \$0 | \$0 | \$77,945      | \$360,954 | \$218,538 | \$149,209     | \$0 | \$0 |
| 2010                       | \$2,260.00  | \$1,850.00 | \$1,562.00 | \$390,980              | \$0 | \$0 | \$79,100      | \$366,300 | \$221,804 | \$151,420     | \$0 | \$0 |
| 2011                       | \$2,294.00  | \$1,878.00 | \$1,585.00 | \$396,862              | \$0 | \$0 | \$80,290      | \$371,844 | \$225,070 | \$153,698     | \$0 | \$0 |
| 2012                       | \$2,328.00  | \$1,906.00 | \$1,609.00 | \$402,744              | \$0 | \$0 | \$81,480      | \$377,388 | \$228,478 | \$155,976     | \$0 | \$0 |
| 2013                       | \$2,363.00  | \$1,935.00 | \$1,633.00 | \$408,799              | \$0 | \$0 | \$82,705      | \$383,130 | \$231,886 | \$158,321     | \$0 | \$0 |
| 2014                       | \$2,398.00  | \$1,964.00 | \$1,657.00 | \$414,854              | \$0 | \$0 | \$83,930      | \$388,872 | \$235,294 | \$160,666     | \$0 | \$0 |
| 2015                       | \$2,434.00  | \$1,993.00 | \$1,682.00 | \$421,082              | \$0 | \$0 | \$85,190      | \$394,614 | \$238,844 | \$163,078     | \$0 | \$0 |
| 2016                       | \$2,471.00  | \$2,023.00 | \$1,707.00 | \$427,483              | \$0 | \$0 | \$86,485      | \$400,554 | \$242,394 | \$165,557     | \$0 | \$0 |
| 2017                       | \$2,508.00  | \$2,053.00 | \$1,733.00 | \$433,884              | \$0 | \$0 | \$87,780      | \$406,494 | \$246,086 | \$168,036     | \$0 | \$0 |
| 2018                       | \$2,546.00  | \$2,084.00 | \$1,759.00 | \$440,458              | \$0 | \$0 | \$89,110      | \$412,632 | \$249,778 | \$170,582     | \$0 | \$0 |
| 2019                       | \$2,584.00  | \$2,115.00 | \$1,785.00 | \$447,032              | \$0 | \$0 | \$90,440      | \$418,770 | \$253,470 | \$173,128     | \$0 | \$0 |
| 2020                       | \$2,623.00  | \$2,147.00 | \$1,812.00 | \$453,779              | \$0 | \$0 | \$91,805      | \$425,106 | \$257,304 | \$175,741     | \$0 | \$0 |
| 2021                       | \$2,662.00  | \$2,179.00 | \$1,839.00 | \$460,526              | \$0 | \$0 | \$93,170      | \$431,442 | \$261,138 | \$178,354     | \$0 | \$0 |
| 2022                       | \$2,702.00  | \$2,212.00 | \$1,867.00 | \$467,446              | \$0 | \$0 | \$94,570      | \$437,976 | \$265,114 | \$181,034     | \$0 | \$0 |
| 2023                       | \$2,743.00  | \$2,245.00 | \$1,895.00 | \$474,539              | \$0 | \$0 | \$96,005      | \$444,510 | \$269,090 | \$183,781     | \$0 | \$0 |
| 2024                       | \$2,784.00  | \$2,279.00 | \$1,923.00 | \$481,632              | \$0 | \$0 | \$97,440      | \$451,242 | \$273,066 | \$186,528     | \$0 | \$0 |
| 2025                       | \$2,826.00  | \$2,313.00 | \$1,952.00 | \$488,898              | \$0 | \$0 | \$98,910      | \$457,974 | \$277,184 | \$189,342     | \$0 | \$0 |
| 2026                       | \$2,868.00  | \$2,348.00 | \$1,981.00 | \$496,164              | \$0 | \$0 | \$100,380     | \$464,904 | \$281,302 | \$192,156     | \$0 | \$0 |
| 2027                       | \$2,868.00  | \$2,348.00 | \$2,011.00 | \$496,164              | \$0 | \$0 | \$100,380     | \$464,904 | \$285,562 | \$192,156     | \$0 | \$0 |
| 2028                       | \$2,955.00  | \$2,419.00 | \$2,011.00 | \$511,215              | \$0 | \$0 | \$103,425     | \$478,962 | \$285,562 | \$197,985     | \$0 | \$0 |
| 2029                       | \$2,999.00  | \$2,455.00 | \$2,072.00 | \$518,827              | \$0 | \$0 | \$104,965     | \$486,090 | \$294,224 | \$200,933     | \$0 | \$0 |
| 2030                       | \$3,044.00  | \$2,492.00 | \$2,103.00 | \$526,612              | \$0 | \$0 | \$106,540     | \$493,416 | \$298,626 | \$203,948     | \$0 | \$0 |
| 2031                       | \$3,090.00  | \$2,529.00 | \$2,135.00 | \$534,570              | \$0 | \$0 | \$108,150     | \$500,742 | \$303,170 | \$207,030     | \$0 | \$0 |
| 2032                       | \$3,136.00  | \$2,567.00 | \$2,167.00 | \$542,528              | \$0 | \$0 | \$109,760     | \$508,266 | \$307,714 | \$210,112     | \$0 | \$0 |

[1] SF is Single-family Property, DUP is Duplex Property, and THM is Townhome Property.

**UNITED CITY OF YORKVILLE**  
**SSA No. 2004-104**  
**CENTRAL GRANDE RESERVE**  
**SPECIAL TAX ROLL**  
**CALENDAR YEAR 2005 THROUGH CALENDAR YEAR 2032**

Permanent Index Number

| Levied<br>Calendar<br>Year | Maximum Parcel Special<br>Tax Per Dwelling Unit [1] |            |            | Permanent Index Number |     |     |               |     |     |               |     |     | GRAND<br>TOTAL |
|----------------------------|---|------------|------------|------------------------|-----|-----|---------------|-----|-----|---------------|-----|-----|----------------|
|                            | SF  | DUP        | THM        | 02-15-477-001          |     |     | 02-23-126-001 |     |     | 02-23-201-001 |     |     |                |
|                            |   |            |            | SFH                    | DUP | THM | SFH           | DUP | THM | SFH           | DUP | THM |                |
|                            |   |            |            | 0                      | 0   | 0   | 187           | 0   | 0   | 23            | 0   | 0   |                |
| 2005                       | \$2,099.00  | \$1,717.00 | \$1,450.00 | \$0                    | \$0 | \$0 | \$392,513     | \$0 | \$0 | \$48,277      | \$0 | \$0 | \$2,334,285.00 |
| 2006                       | \$2,130.00  | \$1,743.00 | \$1,472.00 | \$0                    | \$0 | \$0 | \$398,310     | \$0 | \$0 | \$48,990      | \$0 | \$0 | \$2,369,078.00 |
| 2007                       | \$2,162.00  | \$1,769.00 | \$1,494.00 | \$0                    | \$0 | \$0 | \$404,294     | \$0 | \$0 | \$49,726      | \$0 | \$0 | \$2,404,594.00 |
| 2008                       | \$2,194.00  | \$1,796.00 | \$1,516.00 | \$0                    | \$0 | \$0 | \$410,278     | \$0 | \$0 | \$50,462      | \$0 | \$0 | \$2,440,334.00 |
| 2009                       | \$2,227.00  | \$1,823.00 | \$1,539.00 | \$0                    | \$0 | \$0 | \$416,449     | \$0 | \$0 | \$51,221      | \$0 | \$0 | \$2,477,095.00 |
| 2010                       | \$2,260.00  | \$1,850.00 | \$1,562.00 | \$0                    | \$0 | \$0 | \$422,620     | \$0 | \$0 | \$51,980      | \$0 | \$0 | \$2,513,856.00 |
| 2011                       | \$2,294.00  | \$1,878.00 | \$1,585.00 | \$0                    | \$0 | \$0 | \$428,978     | \$0 | \$0 | \$52,762      | \$0 | \$0 | \$2,551,564.00 |
| 2012                       | \$2,328.00  | \$1,906.00 | \$1,609.00 | \$0                    | \$0 | \$0 | \$435,336     | \$0 | \$0 | \$53,544      | \$0 | \$0 | \$2,589,570.00 |
| 2013                       | \$2,363.00  | \$1,935.00 | \$1,633.00 | \$0                    | \$0 | \$0 | \$441,881     | \$0 | \$0 | \$54,349      | \$0 | \$0 | \$2,628,523.00 |
| 2014                       | \$2,398.00  | \$1,964.00 | \$1,657.00 | \$0                    | \$0 | \$0 | \$448,426     | \$0 | \$0 | \$55,154      | \$0 | \$0 | \$2,667,476.00 |
| 2015                       | \$2,434.00  | \$1,993.00 | \$1,682.00 | \$0                    | \$0 | \$0 | \$455,158     | \$0 | \$0 | \$55,982      | \$0 | \$0 | \$2,707,450.00 |
| 2016                       | \$2,471.00  | \$2,023.00 | \$1,707.00 | \$0                    | \$0 | \$0 | \$462,077     | \$0 | \$0 | \$56,833      | \$0 | \$0 | \$2,748,371.00 |
| 2017                       | \$2,508.00  | \$2,053.00 | \$1,733.00 | \$0                    | \$0 | \$0 | \$468,996     | \$0 | \$0 | \$57,684      | \$0 | \$0 | \$2,789,590.00 |
| 2018                       | \$2,546.00  | \$2,084.00 | \$1,759.00 | \$0                    | \$0 | \$0 | \$476,102     | \$0 | \$0 | \$58,558      | \$0 | \$0 | \$2,831,756.00 |
| 2019                       | \$2,584.00  | \$2,115.00 | \$1,785.00 | \$0                    | \$0 | \$0 | \$483,208     | \$0 | \$0 | \$59,432      | \$0 | \$0 | \$2,873,922.00 |
| 2020                       | \$2,623.00  | \$2,147.00 | \$1,812.00 | \$0                    | \$0 | \$0 | \$490,501     | \$0 | \$0 | \$60,329      | \$0 | \$0 | \$2,917,333.00 |
| 2021                       | \$2,662.00  | \$2,179.00 | \$1,839.00 | \$0                    | \$0 | \$0 | \$497,794     | \$0 | \$0 | \$61,226      | \$0 | \$0 | \$2,960,744.00 |
| 2022                       | \$2,702.00  | \$2,212.00 | \$1,867.00 | \$0                    | \$0 | \$0 | \$505,274     | \$0 | \$0 | \$62,146      | \$0 | \$0 | \$3,005,400.00 |
| 2023                       | \$2,743.00  | \$2,245.00 | \$1,895.00 | \$0                    | \$0 | \$0 | \$512,941     | \$0 | \$0 | \$63,089      | \$0 | \$0 | \$3,050,779.00 |
| 2024                       | \$2,784.00  | \$2,279.00 | \$1,923.00 | \$0                    | \$0 | \$0 | \$520,608     | \$0 | \$0 | \$64,032      | \$0 | \$0 | \$3,096,382.00 |
| 2025                       | \$2,826.00  | \$2,313.00 | \$1,952.00 | \$0                    | \$0 | \$0 | \$528,462     | \$0 | \$0 | \$64,998      | \$0 | \$0 | \$3,143,006.00 |
| 2026                       | \$2,868.00  | \$2,348.00 | \$1,981.00 | \$0                    | \$0 | \$0 | \$536,316     | \$0 | \$0 | \$65,964      | \$0 | \$0 | \$3,189,854.00 |
| 2027                       | \$2,868.00  | \$2,348.00 | \$2,011.00 | \$0                    | \$0 | \$0 | \$536,316     | \$0 | \$0 | \$65,964      | \$0 | \$0 | \$3,198,794.00 |
| 2028                       | \$2,955.00  | \$2,419.00 | \$2,011.00 | \$0                    | \$0 | \$0 | \$552,585     | \$0 | \$0 | \$67,965      | \$0 | \$0 | \$3,277,599.00 |
| 2029                       | \$2,999.00  | \$2,455.00 | \$2,072.00 | \$0                    | \$0 | \$0 | \$560,813     | \$0 | \$0 | \$68,977      | \$0 | \$0 | \$3,335,653.00 |
| 2030                       | \$3,044.00  | \$2,492.00 | \$2,103.00 | \$0                    | \$0 | \$0 | \$569,228     | \$0 | \$0 | \$70,012      | \$0 | \$0 | \$3,385,714.00 |
| 2031                       | \$3,090.00  | \$2,529.00 | \$2,135.00 | \$0                    | \$0 | \$0 | \$577,830     | \$0 | \$0 | \$71,070      | \$0 | \$0 | \$3,436,796.00 |
| 2032                       | \$3,136.00  | \$2,567.00 | \$2,167.00 | \$0                    | \$0 | \$0 | \$586,432     | \$0 | \$0 | \$72,128      | \$0 | \$0 | \$3,488,102.00 |

[1] SF is Single-family Property, DUP is Duplex Property, and THM is Townhome Property.

## **EXHIBIT C**

### **PREPAYMENT OF MAXIMUM PARCEL SPECIAL TAX**

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NO. 2004-104**

**PREPAYMENT FORMULA**

All capitalized terms not defined in this Exhibit C shall have the meaning given to such terms in the Report.

**A. OPTIONAL PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX**

Pursuant to Section VII.G of the Report, the Maximum Parcel Special Tax may be prepaid and permanently satisfied under the conditions set forth therein. The Special Tax Bond Prepayment is calculated as follows.

**1. Special Tax Bond Prepayment Prior to the Issuance of any Bonds**

The Special Tax Bond Prepayment for Residential Property prior to the issuance of any Bonds shall equal the amounts shown in Table A-1 below, subject to changes as described in Section V.D of the Report. If at the time of the prepayment, the Parcel intending to prepay is not located within a Final Plat, the prepayment amount shall be calculated by multiplying the number of expected single-family, duplex, or townhome Dwelling Units for such Parcel as shown on the applicable approved Concept Plan, Preliminary Plat, or Final Plat whichever is the most recent by the corresponding prepayment amount per Dwelling Unit for the corresponding land use.

| <b>TABLE A-1<br/>SSA NO. 2004-104<br/>CENTRAL GRANDE RESERVE</b> |  |
|--|--|
| <b>Land Use</b>  | <b>Special Tax Bond<br/>Prepayment per<br/>Dwelling Unit</b> |
| Single-family Property   | \$18,641 / DU  |
| Duplex Property  | \$15,248 / DU  |
| Townhome Property  | \$12,880 / DU  |

**2. First Series Property Prior to the Issuance of the Second Series**

Prior to the issuance of the Second Series, the Special Tax Bond Prepayment for a Parcel of First Series Property means an amount equal to (a) the sum of (1) Principal, (2) Premium, (3) Defeasance, (4) Fees and (b) minus the Reserve Fund Credit where the terms "Principal," "Premium," "Defeasance," "Fees," and "Reserve Fund Credit" have the following meanings:

**"Principal"** means the principal amount of Bonds to be redeemed and

equals the quotient derived by dividing (a) the then current Calendar Year Maximum Parcel Special Tax for the Parcel intending to prepay by (b) the corresponding Calendar Year Maximum Parcel Special Taxes for First Series Property, (and excluding from (b) that portion of the Maximum Parcel Special Tax for any Parcel(s) of First Series Property that has been prepaid), and multiplying the quotient by the principal amount of outstanding Bonds.

**"Premium"** means an amount equal to the Principal multiplied by the applicable redemption premium, if any, for any Bonds so redeemed with the proceeds of any such prepayment. Any applicable redemption premium shall be as set forth in the Bond Indenture.

**"Defeasance"** means the amount needed to pay interest on the Principal to be redeemed until the earliest redemption date for the outstanding Bonds less any Special Tax heretofore paid and which has not been or will not be used for the Special Tax Requirement.

**"Fees"** equal the expenses of SSA No. 2004-104 associated with the Special Tax Bond Prepayment as calculated by the City or its designee and include, but are not limited to, the costs of computing the Special Tax Bond Prepayment, the costs of redeeming the Bonds, and the costs of recording and publishing any notices to evidence the Special Tax Bond Prepayment and the redemption of Bonds.

**"Reserve Fund Credit"** shall equal the balance in the Reserve Fund (as defined in the Bond Indenture) multiplied by the quotient used to calculate Principal. Reserve Fund earnings to be applied toward the Special Tax Requirement shall not be considered when computing the Reserve Fund Credit.

**3. Second Series Property Prior to the Issuance of the Second Series**

Prior to the issuance of the Second Series, the Special Tax Bond Prepayment amount for a Parcel of Second Series Property shall be calculated pursuant to the preceding Section A.1.

**4. After the Issuance of the Second Series**

After the issuance of the Second Series, the Special Tax Bond Prepayment amount for a Parcel of First Series Property or Second Series Property shall be calculated pursuant to the preceding Section A.2 substituting the Maximum Parcel Special Taxes for SSA No. 2004-104 for the Maximum Parcel Special Taxes for First Series Property when computing Principal.

The amount of any Partial Special Tax Bond Prepayment shall be computed pursuant to the appropriate preceding prepayment section substituting the portion of the Maximum Parcel Special Tax to be prepaid for the Maximum Parcel Special Tax when computing

Principal, as applicable. The amount of any Special Tax Bond Prepayment or Partial Special Tax Bond Prepayment computed pursuant to this Section A shall not exceed the Bonds plus any Premium, Defeasance, and Fees as such terms are defined herein.

**B. MANDATORY PREPAYMENT**

**1. Mandatory Special Tax Prepayment Calculation Prior to the Issuance of the Second Series**

Pursuant to Section VII.H of the Report, the Maximum Parcel Special Tax must be prepaid if at any time prior to the issuance of the Second Series the Administrator determines there is or will be a reduction in the number of anticipated Dwelling Units as shown in Table B-1 below for First Series Property.

| <b>TABLE B-1</b><br><b>SSA NO. 2004-104</b><br><b>CENTRAL GRANDE RESERVE</b><br><br><b>PROJECTED DWELLING UNITS</b><br><b>FIRST SERIES PROPERTY</b> |                       |
|---|-----------------------|
| <b>Land Use</b>   | <b>Dwelling Units</b> |
| Single-family Property  | 490                   |
| Duplex Property   | 0                     |
| Townhome Property   | 0                     |

The Mandatory Special Tax Prepayment amount for First Series Property will be calculated using the prepayment formula described in Section A.2 above with the following modifications:

The amount by which the Maximum Parcel Special Taxes have been reduced shall serve as the numerator when computing Principal; and

No Reserve Fund Credit shall be given.

The Mandatory Special Tax Prepayment does not apply to Second Series Property prior to the issuance of the Second Series.

**2. Mandatory Special Tax Prepayment Calculation Subsequent to the Issuance of the Second Series**

Subsequent to the issuance of the Second Series, if at any time the Administrator determines there is or will be a reduction in the number of anticipated Dwelling Units as shown in Table B-2 on the following page for Residential Property, as may be amended per Section B.3 below, then a Mandatory Special Tax Prepayment shall be calculated.

| <b>TABLE B-2</b><br><b>SSA No. 2004-104</b><br><b>CENTRAL GRANDE RESERVE</b><br><br><b>PROJECTED DWELLING UNITS</b><br><b>SSA No. 2004-104</b><br><b>(FIRST SERIES PROPERTY AND SECOND SERIES PROPERTY)</b> |                       |
|---|-----------------------|
| <b>Land Use</b>   | <b>Dwelling Units</b> |
| Single-family Property  | 723                   |
| Duplex Property   | 224                   |
| Townhome Property   | 298                   |

The Mandatory Special Tax Prepayment amount will be calculated using the prepayment formula described in Section A.4 above with the following modifications:

The amount by which the Maximum Parcel Special Taxes have been reduced shall serve as the numerator when computing Principal; and

No Reserve Fund Credit shall be given.

**3. Changes to Projected Number of Dwelling Units Prior to the Issuance of the Second Series**

The projected number of Dwelling Units for SSA No. 2004-104 as shown in Table B-2 above may be modified provided any such changes to the projected number of Dwelling Units is submitted to and approved by the Administrator prior to the issuance of the Second Series.

Notwithstanding the above, the amount of any Mandatory Special Tax Prepayment shall not exceed the Bonds plus any Premium, Defeasance, and Fees as such terms are defined in Section A above. The Mandatory Special Tax Prepayment shall be levied and collected pursuant to Section VII.H and Section VIII.B of the Report.

The sum of the amounts calculated in Section A and Section B above shall be paid to the City, deposited with the trustee, and used to redeem Bonds and/or pay for public improvements in accordance with the Bond Indenture and to pay the Fees associated with the Special Tax Bond Prepayment. Upon the payment of the Special Tax Bond Prepayment amount to the City, the obligation to pay the portion of the Maximum Parcel Special Tax which is prepaid for such Parcel shall be deemed to be permanently satisfied, such portion of the Maximum Parcel Special Tax shall not be collected thereafter from such Parcel, and in the event the entire Maximum Parcel Special Tax is prepaid the Administrator shall cause a satisfaction of special tax lien for such Parcel to be recorded within 30 working days of receipt of the Special Tax Bond Prepayment. A Mandatory Special Tax Prepayment shall not reduce the Maximum Parcel Special Tax for any Parcel.

# **EXHIBIT D**

## **CONCEPT PLAN**

Site Data

|  | Acres                                   | Percent |
|--|---|---------|
| Total Site                               | 1037.91                                 | 100.00  |
| Perimeter Road R.O.W.                    | 37.31                                   | 3.60    |
| Feature Roads                            | 21.40                                   | 2.08    |
| Commercial                               | 4.44                                    | 0.43    |
| Open Space (incl. Det., Parks & Buffers) | 352.48                                  | 33.96   |
| Residential                              | 622.28                                  | 59.95   |
| Gross Site Density                       | = 2.55 D.U./Ac. (2846 D.U./1037.91 Ac.) |         |

Residential Area

| Neighborhood | Residence Type       | Minimum Lot Size | Average Lot Size | Minimum Lot Width | Typical Lot Width | D.U. |
|--------------|----------------------|------------------|------------------|-------------------|-------------------|------|
| 1            | Single Family Villas | NA               | NA               | NA                | NA                | 290  |
| 2            | Two-Family           | 10,000           | 11,500           | 80 Ft.            | 80 Ft.            | 128  |
| 3            | Townhomes            | NA               | NA               | NA                | NA                | 245  |
| 4            | Multi-Family         | NA               | NA               | NA                | NA                | 300  |
| 5            | Townhomes            | NA               | NA               | NA                | NA                | 184  |
| 6            | Townhomes            | NA               | NA               | NA                | NA                | 196  |
| 7            | Townhomes            | NA               | NA               | NA                | NA                | 142  |
| 8            | Two-Family           | 10,000           | NA               | NA                | NA                | 224  |
| 9            | Single Family        | 10,000           | 11,500           | 70 Ft.            | 75 Ft.            | 135  |
| 10           | Single Family        | 10,000           | 11,500           | 70 Ft.            | 75 Ft.            | 84   |
| 11           | Single Family        | 10,000           | 11,500           | 70 Ft.            | 75 Ft.            | 87   |
| 12           | Single Family        | 11,000           | 12,850           | 75 Ft.            | 80 Ft.            | 90   |
| 13           | Single Family        | 11,000           | 12,850           | 75 Ft.            | 80 Ft.            | 60   |
| 14           | Single Family        | 12,000           | 13,800           | 80 Ft.            | 85 Ft.            | 116  |
| 15           | Single Family        | 12,000           | 13,800           | 80 Ft.            | 85 Ft.            | 83   |
| 16           | Single Family        | 11,000           | 12,850           | 75 Ft.            | 80 Ft.            | 88   |
| 17           | Single Family        | 12,000           | 13,800           | 80 Ft.            | 85 Ft.            | 169  |
| 18           | Single Family        | 12,000           | 13,800           | 80 Ft.            | 85 Ft.            | 68   |
| 19           | Single Family        | 12,000           | 13,800           | 80 Ft.            | 85 Ft.            | 59   |
| Total        |                      |                  |                  |                   |                   | 2846 |

| Open Space Breakdown          | Suburban | Transitional | Total  | Neighborhood | Regional |
|-------------------------------|----------|--------------|--------|--------------|----------|
|                               | Area     | Area         | Area   | Area         | Area     |
| Municipal Site                | 0.52     | 2.00         | 2.52   | 2.62         | ---      |
| Community Clubhouse/Rec. Area | ---      | 5.10         | 5.10   | ---          | ---      |
| School Site / Park Sites      | 8.20     | 106.61       | 114.81 | 61.28        | 55.53    |
| RSA Buffers                   | 27.56    | 80.00        | 107.56 | 107.56       | ---      |
| Stormwater Management         | 36.11    | 86.38        | 122.47 | 122.47       | ---      |
| Total                         | 71.41    | 281.07       | 352.48 | 296.85       | 55.63    |

Notes  
1. All perimeter lots adjacent to existing County subdivisions will have a minimum 25 Ft. landscape buffer easement in addition to the required rear yard.

| Summary              | Units |
|----------------------|-------|
| Multi-Family         | 300   |
| Townhomes            | 707   |
| Two-Family           | 350   |
| Single Family Villas | 290   |
| Single Family        | 829   |
| Total                | 2846  |



Note: Neighborhood 17 connection to River Ridge Subdivision at Sunset Ave. will be determined at time of final platting.  
In no instance shall this replatment impact the lots adjacent to the entrance of Bristol Ridge to Neighborhoods 13 & 14.

Group Exhibit "C"

Concept Plan  
GRANDE RESERVE  
Yorkville, Illinois

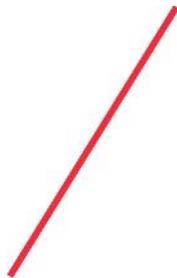


Revisions: 06-20-03, 07-21-03  
Job No. 3300  
Scale: 1"=400'  
Date: 05-23-03  
MPI - Yorkville  
535 Plainfield Road Suite E  
Willowbrook, IL 60527  
(630) 325-4500

JEN LAND DESIGN, INC.  
PLANNING • LANDSCAPE ARCHITECTURE  
5517 N. Cumberland, Ste. 906 Chicago, IL 60656 • 773/763-3320  
Ph: 773.763.3320 Fax: 773.763.3325 Email: jenland@comcast.net

## **APPENDIX G**

United City of Yorkville SSA No. 2004-104  
Administration Report  
(Levy Year 2020)



**2020 AMENDED  
SPECIAL TAX ROLL**

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN                                    | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|--|-----|----------|------------|------------------------|---------------------|------------------------|
| <b>Series 1 Single Family Property</b> |     |          |            |                        |                     |                        |
| 02-14-353-001                          | 228 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-002                          | 229 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-003                          | 230 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-005                          | 232 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-007                          | 234 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-008                          | 235 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-009                          | 236 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-010                          | 237 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-011                          | 238 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-012                          | 239 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-018                          | 245 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-019                          | 246 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-020                          | 247 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-021                          | 248 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-022                          | 249 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-023                          | 250 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-024                          | 251 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-025                          | 252 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-026                          | 253 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-027                          | 254 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-028                          | 255 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-029                          | 256 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-030                          | 257 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-031                          | 258 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-353-032                          | 259 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-001                          | 272 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-002                          | 271 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-003                          | 270 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-004                          | 269 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-005                          | 268 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-006                          | 267 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-007                          | 266 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-008                          | 265 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-009                          | 264 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-010                          | 263 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-011                          | 262 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-012                          | 261 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-013                          | 302 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-014                          | 301 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-015                          | 300 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-017                          | 298 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-018                          | 297 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-019                          | 296 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-020                          | 295 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-354-021                          | 294 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-355-001                          | 283 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

2020 Special Tax Levy

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-355-002 | 282 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-355-003 | 281 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-355-004 | 280 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-357-001 | 330 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-358-001 | 313 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-358-002 | 312 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-358-003 | 311 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-375-002 | 489 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-375-003 | 488 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-375-004 | 487 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-375-005 | 486 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-375-006 | 485 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-375-007 | 484 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-375-008 | 483 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-001 | 466 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-007 | 472 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-008 | 473 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-009 | 474 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-010 | 475 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-015 | 480 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-016 | 481 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-017 | 454 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-018 | 455 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-019 | 456 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-020 | 457 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-023 | 460 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-024 | 461 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-025 | 462 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-026 | 463 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-027 | 464 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-376-028 | 465 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-001 | 428 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-002 | 429 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-004 | 431 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-005 | 432 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-006 | 433 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-007 | 434 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-008 | 435 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-009 | 436 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-010 | 437 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-011 | 438 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-012 | 439 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-013 | 440 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-014 | 441 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-016 | 443 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-020 | 447 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-021 | 448 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-377-022 | 449 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-023 | 450 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-377-024 | 451 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-402-004 | 390 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-402-005 | 389 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-402-007 | 387 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-402-008 | 386 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-402-009 | 385 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-402-012 | 382 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-402-018 | 376 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-006 | 399 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-014 | 407 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-015 | 408 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-016 | 409 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-017 | 410 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-018 | 411 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-019 | 412 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-020 | 413 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-021 | 414 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-023 | 416 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-024 | 417 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-403-026 | 419 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-002 | 345 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-013 | 356 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-014 | 357 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-015 | 358 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-016 | 359 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-018 | 361 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-019 | 362 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-020 | 363 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-021 | 364 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-022 | 365 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-023 | 366 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-024 | 367 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-025 | 368 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-026 | 369 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-028 | 371 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-030 | 373 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-404-031 | 374 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-454-002 | 91  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-454-003 | 92  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-454-005 | 94  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-454-008 | 97  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-454-010 | 99  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-454-011 | 100 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-454-012 | 101 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-454-013 | 102 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

2020 Special Tax Levy

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-454-014 | 103 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-001 | 168 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-002 | 167 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-003 | 166 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-004 | 165 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-005 | 164 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-006 | 163 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-007 | 162 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-008 | 161 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-009 | 160 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-010 | 159 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-011 | 158 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-012 | 157 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-013 | 156 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-014 | 155 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-015 | 177 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-017 | 175 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-018 | 174 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-455-023 | 169 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-456-001 | 154 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-456-002 | 153 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-457-001 | 147 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-457-002 | 146 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-457-003 | 145 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-457-004 | 144 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-457-005 | 143 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-457-006 | 142 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-457-007 | 141 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-457-009 | 139 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-457-010 | 138 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-457-011 | 137 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-14-457-012 | 136 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-124-004 | 35  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-124-005 | 34  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-129-016 | 16  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-129-017 | 17  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-129-018 | 18  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-129-019 | 19  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-129-020 | 20  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-129-022 | 22  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-129-023 | 23  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-129-024 | 24  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-129-026 | 26  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-129-028 | 28  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-129-030 | 30  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-130-001 | 63  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-130-002 | 64  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN   | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-23-130-004   | 66  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-130-007   | 69  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-130-008   | 70  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-130-011   | 73  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-130-012   | 74  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-130-013   | 75  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-130-014   | 76  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-130-015   | 77  | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-002   | 135 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-003   | 134 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-004   | 133 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-005   | 132 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-007   | 130 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-010   | 127 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-011   | 126 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-012   | 125 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-013   | 124 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-014   | 152 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-015   | 151 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-016   | 150 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-017   | 149 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-201-018   | 148 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-203-005   | 114 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-203-006   | 113 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-203-007   | 112 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-203-008   | 111 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-203-009   | 110 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-203-010   | 109 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-203-011   | 108 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-203-012   | 107 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-203-013   | 106 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-203-014   | 105 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| 02-23-203-015   | 104 | SFD      | 1          | \$2,623.00             | \$566.62            | \$2,056.38             |
| <b>Subtotal</b>   |     |          | <b>220</b> | <b>\$577,060.00</b>    | <b>\$124,656.40</b> | <b>\$452,403.60</b>    |
| <b>Single Family Property - Partial Prepayment (96.01%)</b> |     |          |            |                        |                     |                        |
| 02-14-354-016   | 299 | PREPAY96 | 1          | \$2,623.00             | \$2,540.94          | \$82.06                |
| <b>Subtotal</b>   |     |          | <b>1</b>   | <b>\$2,623.00</b>      | <b>\$2,540.94</b>   | <b>\$82.06</b>         |
| <b>Single Family Property - Partial Prepayment (34.31%)</b> |     |          |            |                        |                     |                        |
| 02-23-129-002   | 2   | PREPAY34 | 1          | \$2,623.00             | \$1,272.16          | \$1,350.84             |
| <b>Subtotal</b>   |     |          | <b>1</b>   | <b>\$2,623.00</b>      | <b>\$1,272.16</b>   | <b>\$1,350.84</b>      |
| <b>Series 2 Single Family Property</b>                      |     |          |            |                        |                     |                        |
| 02-14-170-001   | 501 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-002   | 502 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-003   | 503 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-004   | 504 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-005   | 505 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-170-006 | 506 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-007 | 507 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-008 | 508 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-009 | 509 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-010 | 510 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-011 | 511 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-012 | 512 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-013 | 513 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-170-014 | 514 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-171-001 | 500 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-171-002 | 499 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-171-003 | 498 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-171-004 | 497 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-171-005 | 496 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-171-006 | 495 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-171-007 | 494 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-171-008 | 493 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-171-009 | 492 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-171-010 | 491 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-172-001 | 588 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-172-002 | 587 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-172-003 | 586 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-172-004 | 585 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-172-005 | 584 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-172-006 | 583 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-173-001 | 573 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-173-002 | 574 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-173-003 | 575 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-173-004 | 576 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-173-005 | 577 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-173-006 | 578 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-001 | 572 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-002 | 571 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-003 | 570 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-004 | 569 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-005 | 568 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-006 | 567 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-007 | 566 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-008 | 557 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-009 | 556 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-010 | 555 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-011 | 554 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-012 | 553 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-013 | 552 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-014 | 551 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-174-015 | 550 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-175-001 | 549 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-175-002 | 548 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-175-003 | 547 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-175-004 | 546 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-175-005 | 545 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-175-006 | 544 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-175-007 | 543 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-175-008 | 542 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-175-009 | 541 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-225-001 | 703 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-225-002 | 704 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-225-003 | 705 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-225-004 | 706 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-225-005 | 707 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-225-006 | 708 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-225-007 | 709 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-225-008 | 710 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-225-009 | 711 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-001 | 712 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-002 | 713 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-003 | 714 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-004 | 715 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-005 | 716 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-006 | 717 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-007 | 718 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-008 | 719 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-009 | 720 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-010 | 721 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-011 | 722 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-227-012 | 723 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-228-001 | 596 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-228-002 | 595 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-228-003 | 594 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-228-004 | 593 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-228-005 | 592 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-228-006 | 591 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-228-007 | 590 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-228-008 | 589 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-001 | 663 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-002 | 662 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-003 | 661 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-004 | 660 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-005 | 659 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-006 | 658 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-007 | 657 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-008 | 656 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-009 | 655 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-010 | 654 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-253-011 | 653 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-012 | 652 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-013 | 651 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-014 | 650 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-015 | 649 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-016 | 648 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-017 | 647 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-018 | 646 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-019 | 645 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-020 | 644 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-021 | 643 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-022 | 642 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-023 | 641 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-024 | 640 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-025 | 639 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-026 | 638 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-027 | 637 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-028 | 636 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-029 | 635 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-030 | 634 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-031 | 633 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-253-032 | 632 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-001 | 664 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-002 | 665 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-003 | 666 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-004 | 667 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-005 | 668 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-006 | 669 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-007 | 670 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-008 | 671 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-009 | 672 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-010 | 673 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-011 | 674 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-012 | 675 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-013 | 676 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-014 | 677 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-015 | 678 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-016 | 679 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-017 | 680 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-018 | 681 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-019 | 682 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-020 | 683 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-021 | 684 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-022 | 685 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-023 | 686 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-024 | 687 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-025 | 688 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-254-026 | 689 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-027 | 690 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-028 | 691 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-029 | 692 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-030 | 693 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-031 | 694 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-032 | 695 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-033 | 696 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-034 | 697 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-035 | 698 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-036 | 699 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-037 | 700 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-038 | 701 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-254-039 | 702 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-001 | 597 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-002 | 598 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-003 | 599 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-004 | 600 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-005 | 601 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-006 | 602 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-007 | 603 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-008 | 604 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-009 | 605 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-010 | 606 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-011 | 607 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-012 | 608 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-013 | 609 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-014 | 610 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-015 | 611 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-016 | 612 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-017 | 613 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-018 | 614 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-019 | 615 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-020 | 616 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-021 | 617 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-022 | 618 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-023 | 619 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-024 | 620 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-025 | 621 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-026 | 622 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-027 | 623 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-028 | 624 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-029 | 625 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-030 | 626 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-031 | 627 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-032 | 628 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-033 | 629 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN                             | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------------------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-255-034                   | 630 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-255-035                   | 631 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-320-001                   | 515 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-320-002                   | 516 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-320-003                   | 517 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-320-004                   | 518 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-320-005                   | 519 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-321-001                   | 582 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-321-002                   | 581 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-321-003                   | 580 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-321-004                   | 579 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-322-001                   | 520 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-322-002                   | 521 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-322-003                   | 522 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-322-004                   | 523 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-322-005                   | 524 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-322-006                   | 525 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-323-001                   | 565 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-323-002                   | 564 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-323-003                   | 563 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-323-004                   | 562 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-323-005                   | 561 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-323-006                   | 560 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-323-007                   | 559 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-323-008                   | 558 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-324-001                   | 540 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-324-002                   | 539 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-324-003                   | 538 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-324-004                   | 537 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-324-005                   | 536 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-324-006                   | 535 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-325-001                   | 526 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-325-002                   | 527 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-325-003                   | 528 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-325-004                   | 529 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-325-005                   | 530 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-325-006                   | 531 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-325-007                   | 532 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-325-008                   | 533 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-325-009                   | 534 | SFD      | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| <b>Subtotal</b>                 |     |          | <b>233</b> | <b>\$611,159.00</b>    | <b>\$611,159.00</b> | <b>\$0.00</b>          |
| <b>Series 2 Duplex Property</b> |     |          |            |                        |                     |                        |
| 02-11-490-002                   | 804 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-11-490-003                   | 805 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-11-490-004                   | 806 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-11-490-005                   | 807 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-11-490-006                   | 808 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-11-490-007 | 809 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-11-490-008 | 810 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-11-490-009 | 811 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-11-490-010 | 812 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-11-490-011 | 813 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-11-491-002 | 724 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-11-491-003 | 725 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-11-491-004 | 726 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-001 | 773 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-002 | 774 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-003 | 775 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-004 | 776 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-005 | 777 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-006 | 778 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-007 | 779 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-008 | 780 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-009 | 781 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-010 | 782 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-011 | 783 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-222-012 | 784 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-001 | 785 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-002 | 786 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-003 | 787 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-004 | 788 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-005 | 789 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-006 | 790 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-007 | 791 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-008 | 792 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-009 | 793 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-010 | 794 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-011 | 795 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-012 | 796 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-013 | 797 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-014 | 798 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-015 | 799 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-016 | 800 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-017 | 801 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-018 | 802 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-223-019 | 803 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-001 | 814 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-002 | 815 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-003 | 816 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-004 | 817 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-005 | 818 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-006 | 819 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-007 | 820 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-008 | 821 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-224-009 | 822 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-010 | 823 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-011 | 824 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-012 | 825 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-013 | 826 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-014 | 827 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-015 | 828 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-016 | 829 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-017 | 830 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-018 | 831 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-019 | 832 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-020 | 833 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-021 | 834 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-224-022 | 835 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-011 | 772 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-012 | 771 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-013 | 770 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-014 | 769 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-015 | 768 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-016 | 767 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-017 | 766 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-018 | 765 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-019 | 764 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-020 | 763 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-021 | 762 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-022 | 761 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-023 | 760 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-024 | 759 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-225-025 | 758 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-014 | 757 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-015 | 756 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-016 | 755 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-017 | 754 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-018 | 753 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-019 | 752 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-020 | 751 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-021 | 750 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-022 | 749 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-023 | 748 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-024 | 747 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-025 | 746 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-026 | 745 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-027 | 744 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-028 | 743 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-029 | 742 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-030 | 741 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-031 | 740 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN                                   | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------------------------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-227-032                         | 739 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-033                         | 738 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-034                         | 737 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-035                         | 736 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-036                         | 735 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-037                         | 734 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-038                         | 733 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-039                         | 732 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-227-040                         | 731 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-229-001                         | 727 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-229-002                         | 728 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-229-003                         | 729 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| 02-14-229-004                         | 730 | DUP      | 2          | \$4,294.00             | \$4,294.00          | \$0.00                 |
| <b>Subtotal</b>                       |     |          | <b>224</b> | <b>\$480,928.00</b>    | <b>\$480,928.00</b> | <b>\$0.00</b>          |
| <b>Series 2 Townhome Property</b>     |     |          |            |                        |                     |                        |
| 02-14-100-020                         | NA  | THM      | 298        | \$539,976.00           | \$539,976.00        | \$0.00                 |
| <b>Subtotal</b>                       |     |          | <b>298</b> | <b>\$539,976.00</b>    | <b>\$539,976.00</b> | <b>\$0.00</b>          |
| <b>Prepaid Single Family Property</b> |     |          |            |                        |                     |                        |
| 02-14-353-004                         | 231 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-353-006                         | 233 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-353-013                         | 240 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-353-014                         | 241 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-353-015                         | 242 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-353-016                         | 243 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-353-017                         | 244 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-353-033                         | 260 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-005                         | 279 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-006                         | 278 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-007                         | 277 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-008                         | 276 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-009                         | 275 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-010                         | 274 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-011                         | 273 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-012                         | 293 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-013                         | 292 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-014                         | 291 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-015                         | 290 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-016                         | 289 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-017                         | 288 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-018                         | 287 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-019                         | 286 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-020                         | 285 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-355-021                         | 284 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-001                         | 329 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-002                         | 328 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-003                         | 327 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-356-004 | 326 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-005 | 325 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-006 | 324 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-007 | 323 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-008 | 322 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-009 | 321 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-010 | 320 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-011 | 319 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-012 | 318 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-013 | 317 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-014 | 316 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-015 | 315 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-356-016 | 314 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-002 | 331 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-003 | 332 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-004 | 333 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-005 | 334 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-006 | 335 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-007 | 336 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-008 | 337 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-009 | 338 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-010 | 339 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-011 | 340 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-012 | 341 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-013 | 342 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-357-014 | 343 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-358-004 | 310 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-358-005 | 309 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-358-006 | 308 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-358-007 | 307 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-358-008 | 306 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-358-009 | 305 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-358-010 | 304 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-358-011 | 303 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-375-001 | 490 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-375-009 | 482 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-376-002 | 467 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-376-003 | 468 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-376-004 | 469 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-376-005 | 470 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-376-006 | 471 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-376-011 | 476 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-376-012 | 477 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-376-013 | 478 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-376-014 | 479 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-376-021 | 458 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-376-022 | 459 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-377-003 | 430 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-377-015 | 442 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-377-017 | 444 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-377-018 | 445 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-377-019 | 446 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-377-025 | 452 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-377-026 | 453 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-001 | 393 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-002 | 392 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-003 | 391 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-006 | 388 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-010 | 384 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-011 | 383 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-013 | 381 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-014 | 380 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-015 | 379 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-016 | 378 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-017 | 377 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-402-019 | 375 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-001 | 394 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-002 | 395 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-003 | 396 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-004 | 397 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-005 | 398 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-007 | 400 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-008 | 401 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-009 | 402 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-010 | 403 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-011 | 404 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-012 | 405 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-013 | 406 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-022 | 415 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-025 | 418 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-027 | 420 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-028 | 421 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-029 | 422 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-030 | 423 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-031 | 424 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-032 | 425 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-033 | 426 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-403-034 | 427 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-001 | 344 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-003 | 346 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-004 | 347 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-005 | 348 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-006 | 349 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-007 | 350 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-14-404-008 | 351 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-009 | 352 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-010 | 353 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-011 | 354 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-012 | 355 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-017 | 360 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-027 | 370 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-404-029 | 372 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-454-004 | 93  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-454-006 | 95  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-454-007 | 96  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-454-009 | 98  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-455-016 | 176 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-455-019 | 173 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-455-020 | 172 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-455-021 | 171 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-455-022 | 170 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-456-003 | 123 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-14-457-008 | 140 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-002 | 202 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-003 | 201 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-004 | 200 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-005 | 199 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-006 | 198 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-007 | 197 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-008 | 196 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-009 | 195 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-010 | 194 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-011 | 193 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-012 | 192 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-013 | 191 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-014 | 190 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-015 | 189 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-016 | 188 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-017 | 187 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-018 | 186 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-103-019 | 185 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-001 | 203 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-002 | 204 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-003 | 205 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-004 | 206 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-005 | 207 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-006 | 208 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-007 | 209 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-008 | 210 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-009 | 211 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-010 | 212 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-23-104-011 | 213 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-012 | 214 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-013 | 215 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-014 | 216 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-015 | 217 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-016 | 218 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-017 | 219 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-018 | 220 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-019 | 221 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-020 | 222 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-021 | 223 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-022 | 224 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-023 | 225 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-024 | 226 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-104-025 | 227 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-124-001 | 38  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-124-002 | 37  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-124-003 | 36  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-124-006 | 33  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-124-007 | 32  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-124-008 | 31  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-001 | 50  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-002 | 49  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-003 | 48  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-004 | 47  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-005 | 46  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-006 | 45  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-007 | 44  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-008 | 43  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-009 | 42  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-010 | 41  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-011 | 40  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-127-012 | 39  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-001 | 51  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-002 | 52  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-003 | 53  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-004 | 54  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-005 | 55  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-006 | 56  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-007 | 57  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-008 | 58  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-009 | 59  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-010 | 60  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-011 | 61  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-012 | 62  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-013 | 78  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-014 | 79  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN           | Lot | Land Use | # of Units | Original Amount Levied | Amount to be Abated | Amount to be Collected |
|---------------|-----|----------|------------|------------------------|---------------------|------------------------|
| 02-23-128-015 | 80  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-016 | 81  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-017 | 82  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-018 | 83  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-019 | 84  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-020 | 85  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-021 | 86  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-022 | 87  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-023 | 88  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-024 | 89  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-128-025 | 90  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-001 | 1   | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-003 | 3   | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-004 | 4   | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-005 | 5   | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-006 | 6   | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-007 | 7   | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-008 | 8   | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-009 | 9   | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-010 | 10  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-011 | 11  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-012 | 12  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-013 | 13  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-014 | 14  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-015 | 15  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-021 | 21  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-025 | 25  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-027 | 27  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-129-029 | 29  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-130-003 | 65  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-130-005 | 67  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-130-006 | 68  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-130-009 | 71  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-130-010 | 72  | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-131-002 | 122 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-131-003 | 121 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-131-004 | 120 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-131-005 | 119 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-132-001 | 178 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-132-002 | 179 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-132-003 | 180 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-132-004 | 181 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-132-005 | 182 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-132-006 | 183 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-132-007 | 184 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-201-006 | 131 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 02-23-201-008 | 129 | PREPAYS  | 1          | \$2,623.00             | \$2,623.00          | \$0.00                 |

United City of Yorkville  
Special Service Area No. 2004-104  
(Central Grande Reserve)  
Levy Year 2020

**2020 Special Tax Levy**

| PIN                 | Lot  | Land Use | # of Units   | Original Amount Levied | Amount to be Abated   | Amount to be Collected |
|---------------------|------|----------|--------------|------------------------|-----------------------|------------------------|
| 02-23-201-009       | 128  | PREPAYS  | 1            | \$2,623.00             | \$2,623.00            | \$0.00                 |
| 02-23-203-001       | 118  | PREPAYS  | 1            | \$2,623.00             | \$2,623.00            | \$0.00                 |
| 02-23-203-002       | 117  | PREPAYS  | 1            | \$2,623.00             | \$2,623.00            | \$0.00                 |
| 02-23-203-003       | 116  | PREPAYS  | 1            | \$2,623.00             | \$2,623.00            | \$0.00                 |
| 02-23-203-004       | 115  | PREPAYS  | 1            | \$2,623.00             | \$2,623.00            | \$0.00                 |
| <b>Subtotal</b>     |      |          | <b>268</b>   | <b>\$702,964.00</b>    | <b>\$702,964.00</b>   | <b>\$0.00</b>          |
| <b>Exempt</b>       |      |          |              |                        |                       |                        |
| 02-11-300-015       | 3013 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-11-490-001       | 3016 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-11-491-001       | 3015 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-100-019       | 3010 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-170-015       | 3009 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-175-012       | 3026 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-175-013       | 3027 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-225-010       | 3017 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-227-013       | 3014 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-352-004       | 3006 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-352-005       | 3004 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-353-034       | 3007 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-404-032       | 3008 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-454-001       | 3002 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-458-002       | 3003 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-14-458-003       | 3003 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-23-103-001       | 3005 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-23-129-031       | 3000 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| 02-23-131-006       | 3001 | EX       | 0            | \$0.00                 | \$0.00                | \$0.00                 |
| <b>Subtotal</b>     |      |          | <b>0</b>     | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>          |
| <b>GRAND TOTALS</b> |      |          | <b>1,245</b> | <b>\$2,917,333.00</b>  | <b>\$2,463,496.50</b> | <b>\$453,836.50</b>    |
|                     |      |          | (# of units) | (maximum taxes)        | (taxes abated)        | (taxes levied)         |



[www.FinanceDTA.com](http://www.FinanceDTA.com)

5000 BIRCH STREET, SUITE 3000  
NEWPORT BEACH, CA 92660  
PHONE: (800) 969-4DTA

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds



# Memorandum

**To:** Administration Committee  
**From:** Rob Fredrickson, Finance Director  
**Date:** November 11, 2020  
**Subject:** SSA No. 2004-107 Raintree Village II – Tax Abatement

The table below represents a year-over year comparison of maximum and extended tax levy amounts on a per parcel basis for the Raintree Village II Special Service Area (2004-107), as shown on Table 5 (page 8) of the Administration Report prepared by the City’s SSA consultant, David Taussig & Associates.

## Special Service No. 2004-107 (Raintree Village II)

| <u>Tax Classification</u>      | <u>2020 Levy</u> | <u>2019 Levy</u> | <u>% Change</u> |
|--------------------------------|------------------|------------------|-----------------|
| <b>Maximum Parcel Amount</b>   |                  |                  |                 |
| Single Family                  | \$ 2,623.00      | \$ 2,584.00      | 1.51%           |
| Duplex                         | \$ 2,147.00      | \$ 2,115.00      | 1.51%           |
| Townhome                       | \$ 1,812.00      | \$ 1,785.00      | 1.51%           |
| <b>Extended Parcel Amounts</b> |                  |                  |                 |
| Single Family                  | \$ 2,623.00      | \$ 2,584.00      | 1.51%           |
| Duplex                         | \$ 2,147.00      | \$ 2,115.00      | 1.51%           |
| Townhome                       | \$ 1,812.00      | \$ 1,785.00      | 1.51%           |

As noted above, extended (actual) 2020 tax levy amounts will increase by approximately 1.5% for single family, duplex and townhome parcels in comparison with the previous year. Taken in the aggregate, these parcels will yield special service area property taxes totaling \$835,499.00 (out of a maximum amount of \$843,368.00 – with \$7,869.00 being abated).

It is the recommendation of staff that the SSA abatement ordinance be approved. Both the ordinance and Raintree Village II SSA Administration Report have been attached for your review and consideration.

**ORDINANCE NO. 2020-\_\_\_\_\_**

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES  
FOR SPECIAL SERVICE AREA NUMBER 2004-107  
(RAINTREE VILLAGE II PROJECT)**

BE IT ORDAINED BY THE CITY COUNCIL OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. It is found and declared by the City Council of the United City of Yorkville, Kendall County, Illinois (the "City"), as follows:

(a) The City Council of the City adopted Ordinance No. 2005-91 on November 22, 2005 (the "Bond Ordinance") which: (i) provided for the issuance of not to exceed \$10,000,000 of Special Service Area Number 2004-107 Special Tax Bonds, Series 2005 (Raintree Village II Project) (the "Bonds"), of the United City of Yorkville, which were issued in the original principal amount of \$9,400,000 for the purpose of paying for the costs of certain improvements benefiting the Special Service Area Number 2004-107 (the "Special Service Area"); and (ii) provided for the levy of a Special Tax upon all taxable property within the Special Service Area sufficient to pay the principal of the Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and Administrative Expenses of the Special Service Area for each such year. The Bond Ordinance also authorized the City to abate the taxes levied pursuant to such Ordinance to the extent the taxes levied exceeded the Special Tax Requirement (as defined in the Bond Ordinance) as calculated pursuant to the Special Service Area Number 2004-107 Special Tax Roll and Report (the "Special Tax Report") prepared by David Taussig & Associates, Inc. (the "Consultant").

(b) Pursuant to the Special Tax Report, the Consultant of the City has determined that the Special Tax Requirement for 2020 for the Bonds is \$835,499.00 and the 2020 Levy for Special Taxes is \$835,499.00.

Section 2. Of the \$843,368.00 of Special Taxes levied for calendar year 2020 pursuant to Section 6 of the Bond Ordinance \$7,869.00 of such Special Taxes is hereby abated resulting in a 2020 calendar year levy of \$835,499.00.

Section 3. It is the duty of the County Clerk of Kendall County to abate those taxes as provided in Section 2 of this Ordinance.

Section 4. The City Council of the City hereby approves the United City of Yorkville Special Service Area Number 2004-107 Trustee's Report Levy Year 2020 dated November 5, 2020 prepared by David Taussig & Associates, Inc. and the 2020 Amended Special Tax Roll attached to such report with such changes therein as are deemed necessary by the Mayor and the City's consultant to reflect any changes in final parcel identification numbers.

Section 5. All ordinances, resolutions and orders or parts of ordinances, resolutions and orders in conflict with this ordinance are repealed to the extent of such conflict. The City Clerk shall cause this Ordinance to be published in pamphlet form. This Ordinance shall be in full force and effect after passage and publication as provided by law.

PASSED by the City Council of the City this \_\_\_\_\_, 2020.

KEN KOCH \_\_\_\_\_

DAN TRANSIER \_\_\_\_\_

JACKIE MILSCHEWSKI \_\_\_\_\_

ARDEN JOE PLOCHER \_\_\_\_\_

CHRIS FUNKHOUSER \_\_\_\_\_

JOEL FRIEDERS \_\_\_\_\_

SEAVER TARULIS \_\_\_\_\_

JASON PETERSON \_\_\_\_\_

\_\_\_\_\_  
City Clerk

SIGNED by the Mayor this \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Published in pamphlet form \_\_\_\_\_, 2020.



[www.FinanceDTA.com](http://www.FinanceDTA.com)

**ADMINISTRATION REPORT  
(LEVY YEAR 2020)**

**UNITED CITY OF YORKVILLE**

**SPECIAL SERVICE AREA NO. 2004-107**

November 5, 2020

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds

*Newport Beach | San Jose | San Francisco | Riverside  
Dallas | Houston | Raleigh | Tampa*



[www.FinanceDTA.com](http://www.FinanceDTA.com)

5000 Birch Street, Suite 6000  
Newport Beach, CA 92660

## UNITED CITY OF YORKVILLE



## ADMINISTRATION REPORT (LEVY YEAR 2020)

Special Service Area No. 2004-107

Prepared for:

**United City of Yorkville**

800 Game Farm Road

Yorkville, IL 60560

# TABLE OF CONTENTS

## SECTION

INTRODUCTION ..... 1

A Authorized Special Services ..... 1

B Bonded Indebtedness ..... 2

C Special Taxes ..... 2

I SPECIAL TAX REQUIREMENT ..... 3

II ACCOUNT ACTIVITY SUMMARY ..... 4

III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES ..... 7

IV PRIOR YEAR SPECIAL TAX COLLECTIONS ..... 10

A 2019 Special Tax Receipts..... 10

B Tax Sales and Foreclosures ..... 10

V EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO ..... 11

VI AD VALOREM PROPERTY TAX RATES..... 12

## APPENDICES

APPENDIX A FUNDS AND ACCOUNTS

APPENDIX B APPLICATION OF SPECIAL TAX

APPENDIX C APPLICATION OF EARNINGS

APPENDIX D DEBT SERVICE SCHEDULE

APPENDIX E AERIAL APPENDIX OF SSA BOUNDARIES

APPENDIX F SPECIAL TAX ROLL AND REPORT

APPENDIX G 2020 AMENDED SPECIAL TAX ROLL

## **INTRODUCTION**

This report calculates the 2020 special taxes required to pay annual debt service on the United City of Yorkville (the "City") Special Service Area Number 2004-107 ("SSA No. 2004-107") Special Tax Bonds, Series 2005 (Raintree Village II Project) (the "Series 2005 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 2004-107. Pursuant to the Special Service Area Act (the "Act"), the City Aldermen are the governing body of SSA No. 2004-107. The City Aldermen must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of Kendall County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

SSA No. 2004-107 was established by Ordinance No. 2005-90 (the "Establishing Ordinance"), adopted on November 22, 2005. The Establishing Ordinance authorized SSA No. 2004-107 to provide special services, issue bonds, and levy a special tax to repay the bonds.

### **A Authorized Special Services**

The authorized special services include:

- Engineering;
- Soil testing and appurtenant work;
- Mass grading and demolition;
- Storm water management facilities;
- Storm drainage systems and storm sewers;
- Site clearing and tree removal;
- Public water facilities;
- Sanitary sewer facilities;
- Erosion control measures;
- Roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, equestrian paths and related street improvements, equipment and materials necessary for the maintenance thereof;
- Landscaping, wetland mitigation and tree installation;
- Park improvements;
- Costs for land and easement acquisitions relating to any of the foregoing improvements; and
- Required tap-on and related fees for water or sanitary sewer services and other eligible costs.

**B Bonded Indebtedness**

The Establishing Ordinance specified that not more than \$10,000,000 in bonds may be issued by SSA No. 2004-107. Ordinance No. 2005-91 (the "Bond Ordinance"), adopted on December 2, 2005, approved the form of a trust indenture and preliminary limited offering memorandum and provided for the issuance of not more than \$10,000,000 in Series 2005 Bonds. The Series 2005 Bonds were issued in the amount of \$9,400,000 in December 2005.

**C Special Taxes**

The Establishing Ordinance incorporates the United City of Yorkville Special Service Area Number 2004-107 Special Tax Roll and Report (the "Special Tax Roll and Report"). The Special Tax Roll and Report sets forth the Maximum Parcel Special Taxes which have been levied for the payment of principal of and interest on the Series 2005 Bonds and the administration and maintenance of SSA No. 2004-107 and is attached hereto as Appendix F. A table of the Maximum Special Taxes is included in Section I herein.

**I SPECIAL TAX REQUIREMENT**

The SSA No. 2004-107 2020 Special Tax Requirement is equal to \$835,499. As shown in Table 1 below, the 2020 Special Tax Requirement is equal to the sum of the Series 2005 debt service for the bond year ending September 1, 2021, estimated administrative expenses, and the contingency for estimated delinquent special taxes and less the estimated 2020 bond year-end fund balances and excess reserve funds.

**Table 1: Special Tax Requirement**

| Types of Funds                                  | Total Amount       |
|---|--------------------|
| <b>Sources of Funds</b>                         |                    |
| Prior Year Surplus/(Deficit)                    | \$0                |
| Special Taxes                                   | \$835,499          |
| <b>Subtotal</b>                                 | <b>\$835,499</b>   |
| <b>Uses of Funds</b>                            |                    |
| <b>Debt Service</b>                             |                    |
| Interest - 09/01/2021                           | (\$209,750)        |
| Interest - 03/01/2022                           | (\$209,750)        |
| Principal - 03/01/2022                          | (\$255,000)        |
| Administrative Expenses                         | (\$25,000)         |
| Reserve Replenishment                           | (\$135,999)        |
| <b>Subtotal</b>                                 | <b>(\$835,499)</b> |
| <b>Projected Surplus/(Deficit) - 09/01/2021</b> | <b>\$0</b>         |

## **II ACCOUNT ACTIVITY SUMMARY**

The Trust Indenture for the Series 2005 Bonds (the "2005 Indenture") establishes four funds and three accounts. The four funds are the Bond and Interest Fund, Reserve Fund, Improvement Fund, and Administrative Expense Fund. Within the Bond and Interest Fund are the Capitalized Interest Account and Special Redemption Account. Within the Improvement Fund is the Cost of Issuance Account. A diagram of the funds and accounts is included herein as Appendix A.

Money held in any of the funds and accounts can be invested at the direction of the City and in conformance with the limitations set forth in the 2005 Indenture. Investment interest earnings, if any, will generally be applied to the fund or account for which the investment is made. Diagrams of the application of special taxes and earnings are attached as Appendices B and C, respectively.

A summary of account activity for the 12 months ending September 30, 2020, is shown in Table 2 on the following page.

Table 2: Transaction Summary

| Types of Funds                          | Administrative Expense Fund | Reserve Fund | Bond & Interest Fund |
|---|-----------------------------|--------------|----------------------|
| <b>Sources of Funds - Actual</b>        |                             |              |                      |
| Beginning Balance - 10/01/2019          | \$0                         | \$143        | \$565,032            |
| Earnings                                | \$0                         | \$0          | \$10,930             |
| <b>Special Taxes</b>                    |                             |              |                      |
| Prior Year(s)                           | \$0                         | \$0          | \$5,174,163          |
| Levy Year 2019                          | \$0                         | \$0          | \$803,247            |
| <b>Uses of Funds - Actual</b>           |                             |              |                      |
| Account Transfers                       | \$625                       | \$0          | (\$625)              |
| <b>Administrative Expense Transfers</b> |                             |              |                      |
| Fiscal Year 2019 Prefunding             | \$0                         | \$0          | \$0                  |
| Fiscal Year 2019 Budget                 | \$0                         | \$0          | \$0                  |
| <b>Debt Service</b>                     |                             |              |                      |
| Interest (Defaulted) - 11/27/2019       | \$0                         | \$0          | (\$3,202,507)        |
| Principal (Defaulted) - 11/27/2019      | \$0                         | \$0          | (\$971,000)          |
| <b>Bond Redemptions/Prepayments</b>     |                             |              |                      |
| Principal Redemption                    | \$0                         | \$0          | (\$1,045,000)        |
| Redemption Premium                      | \$0                         | \$0          | \$0                  |
| Property Owner Refunds                  | \$0                         | \$0          | \$0                  |
| Administrative Expenses                 | (\$625)                     | (\$116)      | (\$28,177)           |
| <b>Ending Balance - 09/30/2020</b>      | <b>\$0</b>                  | <b>\$28</b>  | <b>\$1,306,064</b>   |

The calculation of the estimated 2021 bond year-end fund balances and excess reserve funds is shown in Table 3 below.

**Table 3: Estimated 2021 Bond Year-End Fund Balances (09/30/2020 through 03/01/2021)**

| Types of Funds                                | Administrative Expense Fund | Reserve Fund | Bond & Interest Fund |
|---|-----------------------------|--------------|----------------------|
| <b>Sources of Funds - Projected</b>           |                             |              |                      |
| Beginning Balance - 09/30/2020                | \$0                         | \$28         | \$1,306,064          |
| Earnings                                      | \$0                         | \$0          | \$0                  |
| <b>Special Taxes</b>                          |                             |              |                      |
| Prior Year(s)                                 | \$0                         | \$0          | \$0                  |
| Levy Year 2019                                | \$0                         | \$0          | \$4,814              |
| Projected Tax Sale Receipts                   | \$0                         | \$0          | \$0                  |
| <b>Uses of Funds - Projected</b>              |                             |              |                      |
| <b>Account Transfers</b>                      |                             |              |                      |
| All Other / Non Administrative Expense        | \$0                         | \$95,276     | (\$95,276)           |
| <b>Administrative Expense Transfers</b>       |                             |              |                      |
| Levy Year 2020 Prefunding                     | \$25,000                    | \$0          | (\$25,000)           |
| Levy Year 2019 Budget                         | \$10,000                    | \$0          | (\$10,000)           |
| <b>Debt Service</b>                           |                             |              |                      |
| Principal - 03/01/2020                        | \$0                         | \$0          | (\$234,000)          |
| Interest - 03/01/2020                         | \$0                         | \$0          | (\$249,969)          |
| Interest - 09/01/2020                         | \$0                         | \$0          | (\$249,696)          |
| Principal - 03/01/2021                        | \$0                         | \$0          | (\$230,000)          |
| Interest - 03/01/2021                         | \$0                         | \$0          | (\$216,938)          |
| <b>Bond Redemptions/Prepayments</b>           |                             |              |                      |
| Principal Redemption                          | \$0                         | \$0          | \$0                  |
| Redemption Premium                            | \$0                         | \$0          | \$0                  |
| Property Owner Refunds                        | \$0                         | \$0          | \$0                  |
| <b>Administrative Expenses</b>                |                             |              |                      |
| Remaining Levy Year 2019 Expenses             |                             | \$0          | \$0                  |
| Ending Balance - 03/01/2021                   | \$35,000                    | \$95,303     | (\$0)                |
| Reserve Fund Requirement                      | \$0                         | (\$816,000)  | \$0                  |
| Funds Not Eligible for Levy Surplus           | (\$35,000)                  | (\$95,303)   | \$0                  |
| <b>Projected Surplus/(Deficit) 03/01/2021</b> | <b>\$0</b>                  | <b>\$0</b>   | <b>(\$0)</b>         |

**III MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES**

Pursuant to the Special Tax Roll and Report, the 2020 Maximum Parcel Special Taxes equal \$843,368. Subtracting the 2020 Special Tax Requirement of \$835,499, results in an abatement of \$7,869. In accordance with the Special Tax Roll and Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 2004-107 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

The maximum, abated, and extended special tax for each special tax classification is shown in Table 4 below. The Amended Special Tax Roll, which lists the maximum, abated, and extended special tax for each parcel, is attached as Appendix G. Note, the special tax levy and abatement have been adjusted to reconcile with the special taxes set forth in the bond ordinance.

**Table 4: Maximum, Abated and Extended Special Taxes**

| Special Tax Classification            | Maximum Parcel Special Taxes | Abated Special Tax | Extended Special Tax |
|---------------------------------------|------------------------------|--------------------|----------------------|
| Single Family Dwelling Unit           | \$2,623.00                   | \$0.00             | \$2,623.00           |
| Single Family Dwelling Unit - Prepaid | \$2,623.00                   | \$2,623.00         | \$0.00               |
| Duplex Dwelling Unit                  | \$2,147.00                   | \$0.00             | \$2,147.00           |
| Duplex Dwelling Unit - Prepaid        | \$2,147.00                   | \$2,147.00         | \$0.00               |
| Townhome Dwelling Unit                | \$1,812.00                   | \$0.00             | \$1,812.00           |
| Townhome Dwelling Unit - Prepaid      | \$1,812.00                   | \$1,812.00         | \$0.00               |

A comparison of the maximum and extended special tax amounts for 2020 and 2019 is shown in Table 5 on the following page.

**Table 5: Comparison of Maximum and Extended Special Taxes**

| Special Tax Classification        | Levy Year 2020 | Levy Year 2019 | Percentage Change |
|-----------------------------------|----------------|----------------|-------------------|
| <b>Maximum Parcel Special Tax</b> |                |                |                   |
| Single Family Dwelling Unit       | \$2,623.00     | \$2,584.00     | 1.5%              |
| Duplex Dwelling Unit              | \$2,147.00     | \$2,115.00     | 1.5%              |
| Townhome Dwelling Unit            | \$1,812.00     | \$1,785.00     | 1.5%              |
| <b>Extended Special Tax</b>       |                |                |                   |
| Single Family Dwelling Unit       | \$2,623.00     | \$2,584.00     | 1.5%              |
| Duplex Dwelling Unit              | \$2,147.00     | \$2,115.00     | 1.5%              |
| Townhome Dwelling Unit            | \$1,812.00     | \$1,785.00     | 1.5%              |

The schedule of the remaining SSA No. 2004-107 Maximum Parcel Special Taxes is shown in Table 6 on the following page. The Maximum Parcel Special Taxes escalate 1.50% annually through 2032.

**Table 6: Maximum Parcel Special Taxes**

| Levy Year | Collection Year | Aggregate   | Per Unit      |         |          |
|-----------|-----------------|-------------|---------------|---------|----------|
|           |                 |             | Single Family | Duplex  | Townhome |
| 2020      | 2021            | \$843,368   | \$2,623       | \$2,147 | \$1,812  |
| 2021      | 2022            | \$855,918   | \$2,662       | \$2,179 | \$1,839  |
| 2022      | 2023            | \$868,836   | \$2,702       | \$2,212 | \$1,867  |
| 2023      | 2024            | \$881,956   | \$2,743       | \$2,245 | \$1,895  |
| 2024      | 2025            | \$895,114   | \$2,784       | \$2,279 | \$1,923  |
| 2025      | 2026            | \$908,602   | \$2,826       | \$2,313 | \$1,952  |
| 2026      | 2027            | \$922,128   | \$2,868       | \$2,348 | \$1,981  |
| 2027      | 2028            | \$935,984   | \$2,911       | \$2,383 | \$2,011  |
| 2028      | 2029            | \$950,080   | \$2,955       | \$2,419 | \$2,041  |
| 2029      | 2030            | \$964,304   | \$2,999       | \$2,455 | \$2,072  |
| 2030      | 2031            | \$978,768   | \$3,044       | \$2,492 | \$2,103  |
| 2031      | 2032            | \$993,562   | \$3,090       | \$2,529 | \$2,135  |
| 2032      | 2033            | \$1,008,394 | \$3,136       | \$2,567 | \$2,167  |
| 2033      | 2034            | \$1,023,594 | \$3,183       | \$2,606 | \$2,200  |

**IV PRIOR YEAR SPECIAL TAX COLLECTIONS**

The SSA No. 2004-107 special tax is billed and collected by Kendall County (the "County") in the same manner and at the same time as general ad valorem property taxes. The City may provide for other means of collecting the special tax, if necessary, to meet the financial obligations of SSA No. 2004-107.

**A 2019 Special Tax Receipts**

As of November 10, 2020, SSA No. 2004-107 2019 special tax receipts totaled \$812,050. Special taxes in the amount \$11,016 are unpaid for delinquency rate of 1.34%. A breakdown of the paid and unpaid special taxes by owner of record is shown in Table 2 below.

**Table 7: 2019 Paid and Unpaid Special Taxes**

| Owner            | Total Special Taxes | Unpaid Special Taxes | Percent Unpaid |
|------------------|---------------------|----------------------|----------------|
| Homeowners       | \$74,330.00         | \$0.00               | 0.00%          |
| Lennar Homes LLC | \$748,736.00        | \$11,016             | 1.47%          |
| <b>Total</b>     | <b>\$823,066.00</b> | <b>\$11,016</b>      | <b>1.34%</b>   |

**B Tax Sales and Foreclosures**

The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the special tax. The City is not currently pursuing any foreclosure actions.

**V EQUALIZED ASSESSED VALUE AND VALUE-TO-LIEN RATIO**

The SSA No. 2004-107 Equalized Assessed Value and Value-to-Lien Ratio is shown in Table 3 below.

**Table 8: Equalized Assessed Value and Value-to-Lien Ratio**

| 2018 Equalized Assessed Value <sup>2</sup> | 2018 Appraised Value <sup>3</sup> | Outstanding Bonds <sup>4</sup> | Value to Lien Ratio |
|--|-----------------------------------|--------------------------------|---------------------|
| \$1,529,137                                | \$4,587,411                       | \$6,942,000                    | 0.66:1              |

**Notes:**

1. Source: Kendall County Value includes farmland. Full residential value has not yet been assigned.
2. Based on three times the equalized assessed value of the special service area.
3. As of September 2, 2020.

**VI AD VALOREM PROPERTY TAX RATES**

The 2019 general ad valorem tax rates for SSA No. 2004-107 are shown in Table 4 below.

**Table 9: 2019 Ad Valorem Property Tax Rates<sup>4</sup>**

| Type of Rate                             | Interest Rate     |
|--|-------------------|
| <b>City Rates<sup>5</sup></b>            |                   |
| Corporate                                | 0.181110%         |
| Bonds and Interest                       | 0.000000%         |
| I.M.R.F.                                 | 0.000000%         |
| Police Protection                        | 0.156180%         |
| Police Pension                           | 0.222300%         |
| Garbage                                  | 0.000000%         |
| Audit                                    | 0.005420%         |
| Liability Insurance                      | 0.007230%         |
| Social Security/IMRF                     | 0.027100%         |
| School Crossing Guard                    | 0.003620%         |
| Unemployment Insurance                   | 0.000000%         |
| Road and Bridge Transfer                 | 0.000000%         |
| <b>Subtotal</b>                          | <b>0.602960%</b>  |
| <b>Kendall Township<sup>5</sup></b>      |                   |
| County                                   | 0.640880%         |
| Bristol-Kendall Fire Protection District | 0.720240%         |
| Forest Preserve                          | 0.154160%         |
| Junior College #516                      | 0.527270%         |
| Yorkville Library                        | 0.282920%         |
| Yorkville/Bristol Sanitary District      | 0.000000%         |
| Kendall Township                         | 0.099280%         |
| Kendall Road District                    | 0.252690%         |
| School District CU-115                   | 7.033800%         |
| <b>Subtotal</b>                          | <b>9.71124%</b>   |
| <b>Total Tax Rate</b>                    | <b>10.314200%</b> |

Notes:

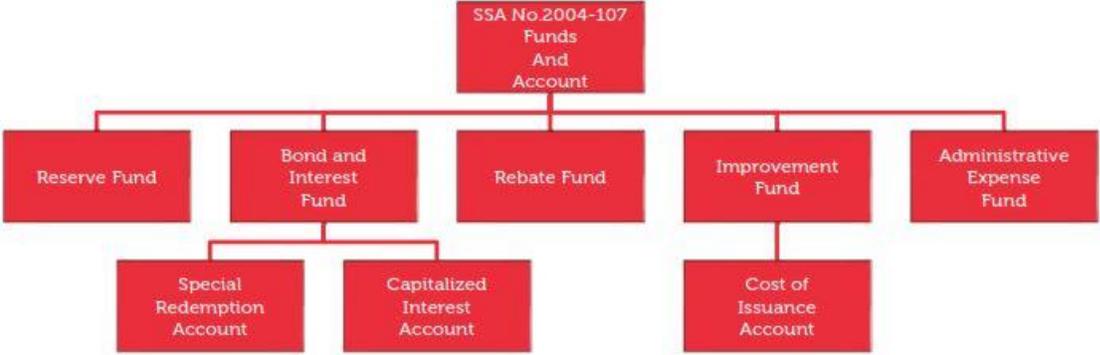
1. Source: Kendall County, for Tax Codes KE021.

# **APPENDIX A**

United City of Yorkville SSA No. 2004-107  
Administration Report  
(Levy Year 2020)



## **FUNDS AND ACCOUNTS**

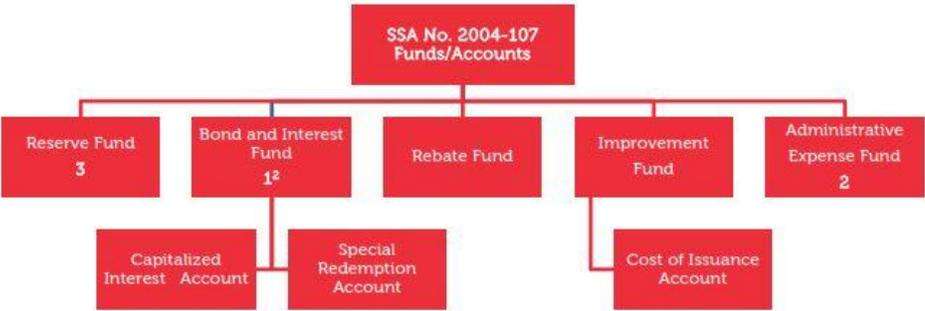


## **APPENDIX B**

United City of Yorkville SSA No. 2004-107  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF SPECIAL TAX**



**Notes:**

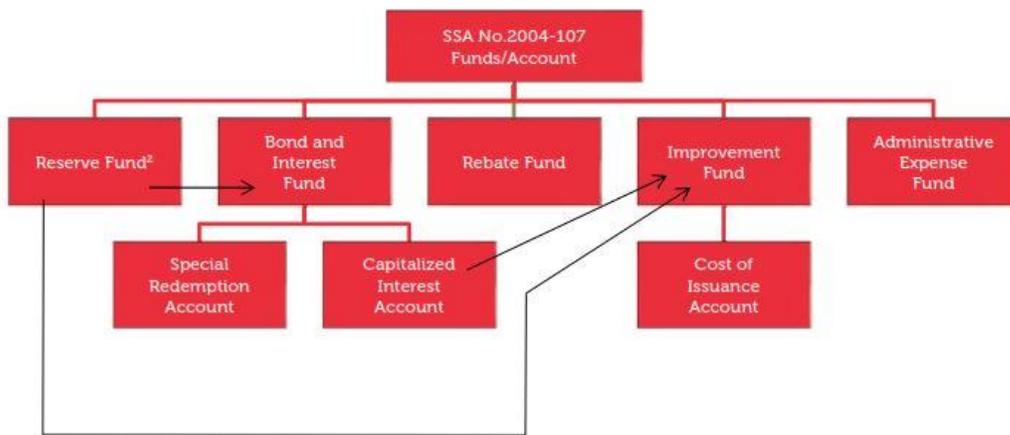
- 1. Special Tax applied in sequence shown.
- 2. In an amount sufficient to pay Debt Service on the Bonds.

## **APPENDIX C**

United City of Yorkville SSA No. 2004-107  
Administration Report  
(Levy Year 2020)



## **APPLICATION OF EARNINGS**



**Notes:**

1. Earnings remain in fund or account from which they accrued unless otherwise indicated.
2. Reserve Fund earnings are transferred into the Improvement Fund prior to completion of the Special Services and to the Bond and Interest Fund thereafter.

## **APPENDIX D**

United City of Yorkville SSA No. 2004-107  
Administration Report  
(Levy Year 2020)



## **DEBT SERVICE SCHEDULE**

**United City of Yorkville**  
**Special Service Area No. 2004-107**  
**Debt Service Schedule**

| <b>Year Ending<br/>(3/1)</b>                  | <b>Payment Date</b> | <b>Principal</b>   | <b>Interest</b>    | <b>Debt Service</b> |
|---|---------------------|--------------------|--------------------|---------------------|
| 2012  | 9/1/2011            | \$0                | \$259,937.50       | \$259,938           |
| 2012  | 3/1/2012            | \$84,000           | \$259,937.50       | \$343,938           |
| 2013  | 9/1/2012            | \$0                | \$257,312.50       | \$257,313           |
| 2013  | 3/1/2013            | \$99,000           | \$257,312.50       | \$356,313           |
| 2014  | 9/1/2013            | \$0                | \$254,218.75       | \$254,219           |
| 2014  | 3/1/2014            | \$115,000          | \$254,218.75       | \$369,219           |
| 2015  | 9/1/2014            | \$0                | \$250,625.00       | \$250,625           |
| 2015  | 3/1/2015            | \$132,000          | \$250,625.00       | \$382,625           |
| 2016  | 9/1/2015            | \$0                | \$246,500.00       | \$246,500           |
| 2016  | 3/1/2016            | \$147,000          | \$246,500.00       | \$393,500           |
| 2017  | 9/1/2016            | \$0                | \$241,906.25       | \$241,906           |
| 2017  | 3/1/2017            | \$167,000          | \$241,906.25       | \$408,906           |
| 2018  | 9/1/2017            | \$0                | \$236,687.50       | \$236,688           |
| 2018  | 3/1/2018            | \$188,000          | \$236,687.50       | \$424,688           |
| 2019  | 9/1/2018            | \$0                | \$230,812.50       | \$230,813           |
| 2019  | 3/1/2019            | \$210,000          | \$230,812.50       | \$440,813           |
| 2020  | 9/1/2019            | \$0                | \$224,250.00       | \$224,250           |
| 2020  | 3/1/2020            | \$234,000          | \$249,969.00       | \$483,969           |
| 2021  | 9/1/2020            | \$0                | \$249,696.00       | \$249,696           |
| 2021  | 3/1/2021            | \$230,000          | \$216,937.50       | \$446,938           |
| 2022  | 9/1/2021            | \$0                | \$209,750.00       | \$209,750           |
| 2022  | 3/1/2022            | \$255,000          | \$209,750.00       | \$464,750           |
| 2023  | 9/1/2022            | \$0                | \$201,781.25       | \$201,781           |
| 2023  | 3/1/2023            | \$281,000          | \$201,781.25       | \$482,781           |
| 2024  | 9/1/2023            | \$0                | \$193,000.00       | \$193,000           |
| 2024  | 3/1/2024            | \$308,000          | \$193,000.00       | \$501,000           |
| 2025  | 9/1/2024            | \$0                | \$183,375.00       | \$183,375           |
| 2025  | 3/1/2025            | \$337,000          | \$183,375.00       | \$520,375           |
| 2026  | 9/1/2025            | \$0                | \$172,843.75       | \$172,844           |
| 2026  | 3/1/2026            | \$369,000          | \$172,843.75       | \$541,844           |
| 2027  | 9/1/2026            | \$0                | \$161,312.50       | \$161,313           |
| 2027  | 3/1/2027            | \$403,000          | \$161,312.50       | \$564,313           |
| 2028  | 9/1/2027            | \$0                | \$148,718.75       | \$148,719           |
| 2028  | 3/1/2028            | \$436,000          | \$148,718.75       | \$584,719           |
| 2029  | 9/1/2028            | \$0                | \$135,093.75       | \$135,094           |
| 2029  | 3/1/2029            | \$474,000          | \$135,093.75       | \$609,094           |
| 2030  | 9/1/2029            | \$0                | \$120,281.25       | \$120,281           |
| 2030  | 3/1/2030            | \$525,000          | \$120,281.25       | \$645,281           |
| 2031  | 9/1/2030            | \$0                | \$103,875.00       | \$103,875           |
| 2031  | 3/1/2031            | \$568,000          | \$103,875.00       | \$671,875           |
| 2032  | 9/1/2031            | \$0                | \$86,125.00        | \$86,125            |
| 2032  | 3/1/2032            | \$612,000          | \$86,125.00        | \$698,125           |
| 2033  | 9/1/2032            | \$0                | \$67,000.00        | \$67,000            |
| 2033  | 3/1/2033            | \$661,000          | \$67,000.00        | \$728,000           |
| 2034  | 9/1/2033            | \$0                | \$46,343.75        | \$46,344            |
| 2034  | 3/1/2034            | \$715,000          | \$46,343.75        | \$761,344           |
| 2035  | 9/1/2034            | \$0                | \$24,000.00        | \$24,000            |
| 2035  | 3/1/2035            | \$768,000          | \$24,000.00        | \$792,000           |
| <b>Subtotal</b>                               |                     | <b>\$8,318,000</b> | <b>\$8,603,853</b> | <b>\$16,921,853</b> |
| <b>Outstanding Principal as of 03/02/2021</b> |                     |                    |                    | <b>\$6,712,000</b>  |

## **APPENDIX E**

United City of Yorkville SSA No. 2004-107  
Administration Report  
(Levy Year 2020)



## **AERIAL APPENDIX OF SSA BOUNDARIES**

United City of Yorkville  
SSA 2004-107



© 2008 Tele Atlas

© 2008 Google

## **APPENDIX F**

United City of Yorkville SSA No. 2004-107  
Administration Report  
(Levy Year 2020)



# **SPECIAL TAX ROLL AND REPORT**

**UNITED CITY OF YORKVILLE**  
**SPECIAL SERVICE AREA NO. 2004-107**  
**SPECIAL TAX ROLL AND REPORT**

**Prepared for**

**UNITED CITY OF YORKVILLE**  
800 Game Farm Road  
Yorkville, IL 60560  
(630) 553-7575

**Prepared by**

**DAVID TAUSSIG & ASSOCIATES, INC.**  
1301 Dove Street, Suite 600  
Newport Beach, CA 92660  
(949) 955-1500

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA No. 2004-107  
(RAINTREE VILLAGE II)**

**SPECIAL TAX ROLL AND REPORT  
TABLE OF CONTENTS**

| <u>Section</u>  | <u>Page</u> |
|---|-------------|
| <b>I. INTRODUCTION .....</b>                              | <b>1</b>    |
| <b>II. DEFINITIONS .....</b>                              | <b>1</b>    |
| <b>III. SPECIAL SERVICE AREA DESCRIPTION.....</b>         | <b>4</b>    |
| A. BOUNDARIES OF SSA No. 2004-107 .....                   | 4           |
| B. ANTICIPATED LAND USES .....                            | 4           |
| <b>IV. SPECIAL SERVICES .....</b>                         | <b>4</b>    |
| A. GENERAL DESCRIPTION .....                              | 4           |
| B. ESTIMATED COSTS .....                                  | 5           |
| C. ALLOCATION.....  | 6           |
| D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS..... | 18          |
| <b>V. BOND ASSUMPTIONS.....</b>                           | <b>18</b>   |
| <b>VI. MAXIMUM PARCEL SPECIAL TAX.....</b>                | <b>19</b>   |
| A. DETERMINATION.....                                     | 19          |
| B. APPLICATION .....                                      | 20          |
| C. ESCALATION .....                                       | 21          |
| D. TERM .....   | 21          |
| E. SPECIAL TAX ROLL AMENDMENT .....                       | 21          |
| F. OPTIONAL PREPAYMENT.....                               | 21          |
| G. MANDATORY PREPAYMENT.....                              | 22          |
| <b>VII. ABATEMENT AND COLLECTION.....</b>                 | <b>22</b>   |
| A. ABATEMENT .....  | 22          |
| B. COLLECTION PROCESS .....                               | 22          |
| C. ADMINISTRATIVE REVIEW .....                            | 23          |
| <b>VIII. AMENDMENTS.....</b>                              | <b>23</b>   |

**List of Exhibits**

**Exhibit A – Special Tax Roll**

**Exhibit B – Prepayment of the Maximum Parcel Special Tax**

## **I. INTRODUCTION**

Pursuant to the provisions of the Act and in accordance with the "Establishing Ordinance" being Ordinance No. \_\_\_\_\_ passed by the City Council of the United City of Yorkville, County of Kendall, State of Illinois, on November 22, 2005 in connection with the proceedings for Special Service Area Number 2004-107 (hereinafter referred to as "SSA No. 2004-107"), this Special Tax Roll and Report of SSA No. 2004-107 (the "Report") is herewith submitted and made part of the Establishing Ordinance.

## **II. DEFINITIONS**

The terms used herein shall have the following meanings:

**"Act"** means the Special Service Area Tax Act, being 35 ILCS 200/27-5 et seq., as amended.

**"Administrative Expenses"** means the following actual or reasonably estimated costs permitted in accordance with the Act and directly related to the administration of SSA No. 2004-107 and the Bonds as determined by the City or the Consultant on its behalf: the costs of computing the Special Taxes and of preparing the annual Special Taxes collection schedules; the costs of collecting the Special Taxes (whether by the City, the County, or otherwise); the costs of remitting the Special Taxes to the trustee; the costs of the trustee and any fiscal agent (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture or any trustee or fiscal agent agreement; the costs of the City or designee in computing the amount of rebatable arbitrage, if any; the costs of the City or its designee in complying with disclosure requirements of applicable federal and state securities laws and of the Act, including, but not limited to, public inquiries regarding the Special Taxes; the costs associated with the release of funds from any escrow account; the costs of obtaining or maintaining ratings of the Bonds; any termination payments owed by the City in connection with any guaranteed investment contract, forward purchase agreement or other investment of funds held under the Bond Indenture; and amounts advanced by the City for any other administrative purposes of SSA No. 2004-107, including the costs of prepayment of Special Taxes, recordings related to the prepayment, discharge or satisfaction of Special Taxes; the costs of commencing foreclosure and pursuing collection of delinquent Special Taxes and the reasonable fees of legal counsel of the City incurred in connection with the foregoing.

**"Attached Property"** means all Parcels within the boundaries of SSA No. 2004-107 classified as Duplex Property or Townhome Property.

**"Bond Indenture"** means the trust indenture and any supplemental indentures between the City and the trustee named therein authorizing the issuance of the Bonds.

**"Bonds"** means any bonds or other debt, including refunding bonds, whether in one or more series, issued by the City and secured by the Maximum Parcel Special Tax for SSA No. 2004-107, the proceeds of which will be used to finance inter alia, all or a portion of the public improvements authorized pursuant to the Establishing Ordinance.

**"Calendar Year"** means the twelve-month period starting January 1 and ending December 31.

**"City"** means the United City of Yorkville, County of Kendall, State of Illinois.

**"Consultant"** means the designee of the City responsible for determining the Special Taxes and assisting the City and the County in providing for the collection of the Special Taxes, continuing disclosure, and any other administrative efforts related to SSA No. 2004-107.

**"Council"** means the Mayor and City Council of the United City of Yorkville, having jurisdiction over SSA No. 2004-107.

**"County"** means the County of Kendall, Illinois.

**"Duplex Property"** means all Parcels within the boundaries of SSA No. 2004-107 on which duplex Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Exhibit B to Ordinance No. 2005-81 of the City, Final Plat for Unit 4 (lots for which the exception to blanket easement designation does not apply), or other document approved by the City as determined by the Consultant.

**"Dwelling Unit" or "DU"** means a residential dwelling unit.

**"Final Plat"** means a final plat of subdivision approved by the City and recorded with the County which creates individual single-family home, duplex, and/or townhome lots.

**"Mandatory Special Tax Prepayment"** means the Special Tax Bond Prepayment required pursuant to Section VI.G herein and calculated pursuant to Exhibit B herein.

**"Maximum Parcel Special Tax"** means the maximum special tax, determined in accordance with Section VI that can be collected by the City in any Calendar Year on any Parcel.

**"Maximum Parcel Special Taxes"** means the amount determined by multiplying the actual or anticipated number of Single-family Property Dwelling Units, Duplex Property Dwelling Units and Townhome Property Dwelling Units, in accordance with Section VI.B, by the applicable Maximum Parcel Special Tax.

**"Parcel"** means a lot, parcel, and/or other interest in real property within the boundaries of SSA No. 2004-107 to which a permanent index number ("PIN") is assigned as determined from a PIN Map or the assessment roll.

**"Partial Special Tax Bond Prepayment"** means that amount required to partially prepay the Maximum Parcel Special Tax computed pursuant to Exhibit B herein.

**"PIN Map"** means an official map of the County Assessments Division or other authorized County official designating lots, parcels, and/or other interests in real property by permanent index number.

**"Preliminary Plat"** means a preliminary plat of subdivision approved by the City.

**"Residential Property"** means all Parcels within the boundaries of SSA No. 2004-107 on which Dwelling Units have been, may be, or are anticipated to be constructed as determined from any Preliminary Plat, Final Plat, or other document approved by the City as determined by the Consultant.

**"Single-family Property"** means all Parcels within the boundaries of SSA No. 2004-107 on which single-family Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Exhibit B to Ordinance No. 2005-81 of the City, the Final Plats for Units 5 and 6, or other document approved by the City as determined by the Consultant.

**"Special Tax"** means the special tax to be extended in each Calendar Year on each Parcel.

**"Special Tax Bond Prepayment"** means that amount required to prepay the Maximum Parcel Special Tax computed pursuant to Exhibit B herein in order to fully release the lien of the Maximum Parcel Special Tax.

**"Special Tax Requirement"** means that amount determined by the City or its designee as required in any Calendar Year to pay: (1) the Administrative Expenses, (2) debt service on any Bonds, (3) reasonably anticipated delinquent Special Taxes, (4) any amount required to replenish any reserve fund established in connection with such Bonds, (5) the costs of credit enhancement and fees for instruments that serve as the basis of a reserve fund in lieu of cash related to any such Bonds, and less (6) available funds as directed under the Bond Indenture.

**"Special Tax Roll"** means the Special Tax Roll included herein as Exhibit A, as may be amended pursuant to Section VI.E.

**"SSA No. 2003-100 Duplex Property"** means all Parcels within the boundaries of SSA No. 2003-100 of the City on which duplex Dwelling Units have been, may be, or are anticipated to be constructed as determined pursuant to the Special Tax Roll and Report of SSA No. 2003-100.

**"Townhome Property"** means all Parcels within the boundaries of SSA No. 2004-107 on which townhome Dwelling Units have been, may be, or are anticipated to be constructed as determined from the applicable Preliminary Plat, Exhibit B to Ordinance No. 2005-81 of the City, Final Plat for Unit 4 (lots for which the exception to blanket easement designation does apply), or other document approved by the City as determined by the Consultant.

**"Unit 4"** means that plat of subdivision within Raintree Village designated as Unit 4.

"Unit 5" means that plat of subdivision within Raintree Village designated as Unit 5.

"Unit 6" means that plat of subdivision within Raintree Village designated as Unit 6.

### **III. SPECIAL SERVICE AREA DESCRIPTION**

#### **A. BOUNDARIES OF SSA NO. 2004-107**

SSA No. 2004-107 consists of approximately one hundred fifty-six (156) acres within Units 4, 5, and 6 which comprises the southern portion of the Raintree Village subdivision. SSA No. 2004-107 is generally located south of State Route 71 between State Route 47 to the west and State Route 126 to the east. A legal description is attached as Exhibit C of the Establishing Ordinance.

#### **B. ANTICIPATED LAND USES**

SSA No. 2004-107 is anticipated to consist of two hundred and two (202) single-family Dwelling Units (i.e., single-family homes), thirty-eight (38) duplex Dwelling Units, and one hundred twenty-eight (128) townhome Dwelling Units.

### **IV. SPECIAL SERVICES**

SSA No. 2004-107 has been established to finance certain special services conferring special benefit thereto and which are in addition to the municipal services provided to the City as a whole. A general description, estimated cost, and allocation of these special services are set forth below.

#### **A. GENERAL DESCRIPTION**

##### **1. ELIGIBLE IMPROVEMENTS**

The special services that are eligible to be financed by SSA No. 2004-107 consist of certain public improvements with appurtenances and appurtenant work in connection therewith necessary to serve SSA No. 2004-107 (hereinafter referred to as the "Eligible Improvements"). The Eligible Improvements are generally described as follows: the acquisition, construction and installation of public improvements including, but not limited to:

- City owned sanitary sewer facilities, water facilities, road facilities, storm sewer facilities, public parks and park improvements, including, but not limited to, engineering, soil testing and appurtenant work, mass grading and demolition, storm water management facilities, storm drainage systems and storm sewers, site clearing and tree removal, public water facilities, sanitary sewer facilities, erosion control measures, roads, streets, curbs, gutters, street lighting, traffic controls, sidewalks, equestrian paths

and related street improvements, and equipment and materials necessary for the maintenance thereof, landscaping, wetland mitigation, public park improvements and tree installation, costs for land and easement acquisitions relating to any of the foregoing improvements, required tap-on fees and related fees for water or sanitary sewer services and other eligible costs.

## **2. SSA FUNDED IMPROVEMENTS**

SSA No. 2004-107 is anticipated to fund the following improvements (subject to alternatives, modifications, and/or substitutions as described in Section IV.D below). Certain facilities are local in scope in that they bring the special services directly to the individual single-family homes, duplexes and townhomes and generally consist of sanitary sewer and water lines, streets, storm sewer and detention areas, and parks and open space. Certain other facilities are community wide in scope in that they provide sewer capacity to an area that extends beyond the boundaries of SSA No. 2004-107. The community wide facilities include a lift station that will benefit the townhomes and duplexes within SSA No. 2004-107 as well as the SSA No. 2003-100 Duplex Property. Only the share of the lift station benefiting property within the boundaries of SSA No. 2004-107 will be funded by SSA No. 2004-107.

## **B. ESTIMATED COSTS**

The estimated costs for the Eligible Improvements and the amounts anticipated to be financed by SSA No. 2004-107 for each anticipated land use are presented in Table 1 on the following page. The costs shown in Table 1 do not include any off site improvements or improvements for the school site located within the Final Plat for Unit 4. Therefore, the school site will be exempt from the Special Tax.

| <b>TABLE 1</b>   |                              |                    |                       |                                |                    |                       |
|--|------------------------------|--------------------|-----------------------|--------------------------------|--------------------|-----------------------|
| <b>ESTIMATED COSTS FOR ELIGIBLE IMPROVEMENTS</b>       |                              |                    |                       |                                |                    |                       |
|  | <b>ELIGIBLE IMPROVEMENTS</b> |                    |                       | <b>SSA FUNDED IMPROVEMENTS</b> |                    |                       |
| <b>PUBLIC IMPROVEMENT</b>                              | <b>TOTAL</b>                 | <b>LOCAL</b>       | <b>COMMUNITY WIDE</b> | <b>TOTAL</b>                   | <b>LOCAL</b>       | <b>COMMUNITY WIDE</b> |
| Sanitary Sewer Improvements                            | \$1,485,158                  | \$1,279,634        | \$205,524             | \$1,284,428                    | \$1,078,904        | \$205,524             |
| Water Improvements                                     | \$1,211,959                  | \$1,211,959        | \$0                   | \$1,022,869                    | \$1,022,869        | \$0                   |
| Roads Improvements                                     | \$2,127,889                  | \$2,127,889        | \$0                   | \$1,799,413                    | \$1,799,413        | \$0                   |
| Earthwork  | \$381,203                    | \$381,203          | \$0                   | \$322,365                      | \$322,365          | \$0                   |
| Storm Water Management Improvements                    | \$1,570,188                  | \$1,570,188        | \$0                   | \$1,325,035                    | \$1,325,035        | \$0                   |
| Earthwork  | \$244,710                    | \$244,710          | \$0                   | \$205,769                      | \$205,769          | \$0                   |
| Parks and Landscaping Improvements                     | \$790,246                    | \$790,246          | \$0                   | \$664,353                      | \$664,353          | \$0                   |
| Earthwork  | \$33,227                     | \$33,227           | \$0                   | \$27,769                       | \$27,769           | \$0                   |
| <b>GRAND TOTAL</b>                                     | <b>\$7,844,580</b>           | <b>\$7,639,056</b> | <b>\$205,524</b>      | <b>\$6,652,000</b>             | <b>\$6,446,477</b> | <b>\$205,524</b>      |
| *Any differences in amounts shown are due to rounding. |                              |                    |                       |                                |                    |                       |

**C. ALLOCATION**

Special taxes levied pursuant to the Act must bear a rational relationship between the amount of the special tax levied against each Parcel within SSA No. 2004-107 and the special service benefit rendered. Therefore, the public improvements anticipated to be financed by SSA No. 2004-107 as shown in Table 1 have been allocated in accordance with the benefit rendered to the property therein, with benefit estimated to be a function of (i) the service or benefit area for said improvements and (ii) the relative capacity for said improvements reserved for or used by properties within the benefit area. A discussion of the relevant benefit area(s) and measures of public facilities usage is detailed below.

**1. BENEFIT AREA**

Generally, the Eligible Improvements can be classified as either "local improvements" or "community wide improvements." The benefit areas for these improvements are discussed in more detail below.

**a. LOCAL IMPROVEMENTS**

The local improvements are those Eligible Improvements which are constructed to serve specific subdivisions, or units, within SSA No. 2004-107. Their scope is local in nature, and therefore the benefit area includes only that property within each respective group of subdivisions or units served by the improvements. These improvements will bring the special services directly to the individual residential lots, and therefore, benefit is rendered to each Dwelling Unit.

**b. COMMUNITY WIDE IMPROVEMENTS**

The community wide improvements are those Eligible Improvements which serve a portion of SSA No. 2004-107 and a portion of SSA No. 2003-100 rather than a specific subdivision or unit. These improvements consist of a lift station serving the Attached Property and the SSA No. 2003-100 Duplex Property.

**2. PUBLIC FACILITY USAGE**

Once the benefit area has been established, the special services may be allocated among the various properties within such area in accordance with use. As is discussed in the following sections, commonly accepted measures for public facility usage indicate that the benefit conferred by the Eligible Improvements applies uniformly by land use type.

**a. SANITARY SEWER AND WATER USAGE**

The primary determinant of sanitary sewer and water usage is the applicable population equivalent, or P.E. Household population is the criteria commonly used to project sewer and water service demand. *Wastewater Engineering, Third Edition* indicates that residential wastewater flow rates are typically determined on the basis of population density and the average per capita contribution of wastewater. The Illinois Environmental Protection Agency's criteria for water storage and distribution systems assume an everyday use equal to 50 gallons per day per person. In addition, an emergency capacity is set at 50 gallons per day per person. This equates to 350 gallons per day for each single-family home given the applicable IEPA P.E. factor of 3.5 for single-family homes.

The IEPA does not publish P.E. factors for duplex Dwelling Units or townhome Dwelling Units. However, IEPA indicates that the published P.E. factors for apartments may be used to estimate P.E. for duplexes and townhomes. P.E. factors for apartments range from 1.5 to 3.0 depending upon bedroom count. As each duplex Dwelling Unit and townhome Dwelling Units is anticipated to

have two or three bedrooms, the P.E. factor of 3.0 for two to three-bedroom apartments is used.

**b. ROAD USAGE**

Road usage is typically computed on the basis of anticipated trip generation. The Institute of Traffic Engineers publication *Trip Generation Sixth Edition*, indicates average weekday trips per single-family detached home and townhome of 9.57 and 5.86, respectively. As with P.E. factors, trip factors for duplex dwelling units are not published in *Trip Generation, Sixth Edition*. However, *Trip Generation, Sixth Edition* states that the number of vehicles and residents has a high correlation with the average weekday trips for residential land uses.

As vehicle counts are obviously unknown at present, household size is used to estimate the average weekday trips for duplex Dwelling Units. Multiplying the population ratio between a duplex Dwelling Unit and a single-family home (i.e., 3.0 divided by 3.5) by the average weekday trips for single-family homes yields an estimated average weekday trips of 8.20 for a duplex Dwelling Unit.

**c. STORM SEWER USAGE**

Storm sewer facilities are sized based upon estimated storm flows which vary with the size of the tributary drainage area, slope, soil type, antecedent runoff condition, and impervious ground cover. In its "Urban Hydrology for Small Watersheds: TR-55" (the "TR-55 Manual"), the United States Department of Agriculture indicates average "runoff curve numbers" for purposes of measuring storm flows or runoff. The runoff curve equation estimates storm runoff given a particular volume of rainfall. The runoff curve numbers for fully developed urban areas indicated in the TR-55 Manual vary by land use type, impervious area, and hydrologic soil group. Assuming generally uniform antecedent runoff and hydrologic soil conditions, storm flows will tend to vary with land use and the associated impervious area.

Impervious ground coverage factors for residential development vary by development density or the number of dwelling units per gross acre, with gross acreage being exclusive of open space. The TR-55 Manual estimates impervious ground area at approximately 25.00% for development densities of 2 units to an acre, 30.00% for development densities of 3 units to an acre, 38.00% for development densities of 4 units to an acre, and 65.00% for development densities of 8 or greater units to an acre. Generally, the greater the density the more impervious area per acre. The

gross densities for the single-family homes, duplexes, and townhomes are approximately two to an acre, five and six-tenths to an acre, and six and one half to an acre, respectively. Interpolating for the duplexes and townhomes, the impervious area is estimated at 25.00%, 49.00%, and 55.00% for the single-family homes, duplexes and townhomes, respectively.

**d. PARKS AND OPEN SPACE**

Park and landscaping benefit is estimated to be a function of household size, given that the park and landscaped open space areas are local in nature and will be utilized by the residents within SSA No. 2004-107. Household sizes are estimated at 3.5, 3.0, and 3.0 respectively for single-family homes, duplexes, and townhomes, consistent with the P.E. factors discussed above.

Tables 2 – 5 below show these public improvement usage factors and their equivalency (i.e., the relationship of these factors among the different land uses within SSA No. 2004-107).

| <b>TABLE 2</b>  |                             |      |                        |
|---|-----------------------------|------|------------------------|
| <b>SEWER AND WATER USAGE FACTORS</b>                              |                             |      |                        |
|   | (A)                         | (B)  | (C)                    |
|   | Land Use                    | P.E. | Equivalent Unit Factor |
| (1)   | Single-family Property (DU) | 3.5  | 1.00 <sup>1</sup>      |
| (2)   | Duplex Property (DU)        | 3.0  | 0.86 <sup>2</sup>      |
| (3)   | Townhome Property (DU)      | 3.0  | 0.86 <sup>3</sup>      |
| <sup>1</sup> B1 / B1, <sup>2</sup> B2 / B1, <sup>3</sup> B3 / B1. |                             |      |                        |

| <b>TABLE 3</b>            |                             |             |                |                  |                        |
|---------------------------|-----------------------------|-------------|----------------|------------------|------------------------|
| <b>ROAD USAGE FACTORS</b> |                             |             |                |                  |                        |
|                           | (A)                         | (B)         | (C)            | (D)              | (E)                    |
|                           | Land Use                    | Trip Factor | Pass-by Factor | Floor Area Ratio | Equivalent Unit Factor |
| (1)                       | Single-family Property (DU) | 9.57        | NA             | NA               | 1.00 <sup>1</sup>      |
| (2)                       | Duplex Property (DU)        | 8.20        | NA             | NA               | 0.86 <sup>2</sup>      |
| (3)                       | Townhome Property (DU)      | 5.86        | NA             | NA               | 0.61 <sup>3</sup>      |

<sup>1</sup>B1 / B1, <sup>2</sup>B2 / B1, <sup>3</sup>B3 / B1.

| <b>TABLE 4</b>                   |                             |         |                 |                                      |                        |
|----------------------------------|-----------------------------|---------|-----------------|--------------------------------------|------------------------|
| <b>STORM SEWER USAGE FACTORS</b> |                             |         |                 |                                      |                        |
|                                  | (A)                         | (B)     | (C)             | (D)                                  | (E)                    |
|                                  | Land Use                    | Density | Coverage Factor | Impervious Area Per Lot <sup>1</sup> | Equivalent Unit Factor |
| (1)                              | Single-family Property (DU) | 2.00    | 25%             | 5,445                                | 1.00 <sup>2</sup>      |
| (2)                              | Duplex Property (DU)        | 5.60    | 49%             | 3,812                                | 0.70 <sup>3</sup>      |
| (3)                              | Townhome Property (DU)      | 6.50    | 55%             | 3,686                                | 0.68 <sup>4</sup>      |

<sup>1</sup>(43,560 x C) / B  
<sup>2</sup>D1 / D1, <sup>3</sup>D2 / D1, <sup>4</sup>D3 / D1.

| <b>TABLE 5</b>                            |                             |                |                        |
|---|-----------------------------|----------------|------------------------|
| <b>PARK AND LANDSCAPING USAGE FACTORS</b> |                             |                |                        |
|   | (A)                         | (B)            | (C)                    |
|   | Land Use                    | Household Size | Equivalent Unit Factor |
| (1)                                       | Single-family Property (DU) | 3.5            | 1.00 <sup>1</sup>      |
| (2)                                       | Duplex Property (DU)        | 3.0            | 0.86 <sup>2</sup>      |
| (3)                                       | Townhome Property (DU)      | 3.0            | 0.86 <sup>3</sup>      |

<sup>1</sup>B1 / B1, <sup>2</sup>B2 / B1, <sup>3</sup>B3 / B1.

### **3. ALLOCATED COSTS**

#### **a. LOCAL IMPROVEMENTS**

The local improvement costs, shown in Table 6 on the following page, are based on the developer's estimate of improvement costs for the Single-family Property (Units 5 and 6) and the Attached Property (Unit 4)<sup>1</sup>. Since the equivalent unit factors discussed above are uniform for single-family homes, the local improvement costs allocable to each single-family home is calculated by dividing the estimated total local improvement costs for Single-family Property by the total number of single family homes, as shown in Table 6 on the following page.

---

<sup>1</sup> The Unit 4 costs shown in Table 6 include only the Eligible Improvements allocable to the Duplex Property Dwelling Units and the Townhome Property Dwelling Units and exclude all Eligible Improvements related to the school site.

| <b>TABLE 6</b>  |  |                              |
|---|--|------------------------------|
| <b>ELIGIBLE LOCAL IMPROVEMENTS<br/>SINGLE-FAMILY PROPERTY AND ATTACHED PROPERTY</b> |  |                              |
| <b>PUBLIC IMPROVEMENT</b>   | <b>SINGLE-<br/>FAMILY<br/>PROPERTY</b> | <b>ATTACHED<br/>PROPERTY</b> |
| Sanitary Sewer  |  |                              |
| Improvements  | \$794,978                              | \$484,656                    |
| Water   |  |                              |
| Improvements  | \$838,769                              | \$373,190                    |
| Roads   |  |                              |
| Improvements  | \$1,534,606                            | \$593,283                    |
| Earthwork   | \$275,986                              | \$105,217                    |
| Storm Water Management  |  |                              |
| Improvements  | \$1,056,585                            | \$513,603                    |
| Earthwork   | \$101,004                              | \$143,706                    |
| Parks and Landscaping   |  |                              |
| Improvements  | \$328,951                              | \$461,295                    |
| Earthwork   | \$0                                    | \$33,227                     |
| <b>GRAND TOTAL</b>  | <b>\$4,930,879</b>                     | <b>\$2,708,177</b>           |
| <b>Number of DUs</b>  | <b>202</b>                             | <b>NA</b>                    |
| <b>Total Cost/DU</b>  | <b>\$24,410.29</b>                     | <b>NA</b>                    |

As the developer has prepared a combined cost estimate for the Attached Property, the local improvement costs for Duplex Property and Townhome Property are allocated in accordance with the applicable equivalent unit factor. As shown in Tables 7 – 11, the allocated cost per equivalent unit is computed by dividing the estimated local improvement costs in Table 6, by the total applicable equivalent units for Duplex Property and Townhome Property. The total allocated costs for each Attached Property land use type is computed by multiplying the allocated cost per equivalent unit by the applicable equivalent units.

| <b>TABLE 7</b>   |                        |       |                              |                     |                        |
|--|------------------------|-------|------------------------------|---------------------|------------------------|
| <b>ATTACHED PROPERTY<br/>LOCAL SANITARY SEWER COST ALLOCATION</b>                                  |                        |       |                              |                     |                        |
|  | (A)                    | (B)   | (C)                          | (D)                 | (E)                    |
|  | Land Use               | Units | Equivalent<br>Unit<br>Factor | Equivalent<br>Units | Allocated<br>Cost      |
| (1)  | Duplex Property (DU)   | 38    | 0.86                         | 32.68 <sup>1</sup>  | \$110,945 <sup>3</sup> |
| (2)  | Townhome Property (DU) | 128   | 0.86                         | 110.08 <sup>2</sup> | \$373,711 <sup>4</sup> |
| (3)  | Grand Total            | 166   | NA                           | 142.76              | \$484,656              |
| <sup>1</sup> B1*C1, <sup>2</sup> B2*C2, <sup>3</sup> \$484,656/D3*D1, <sup>4</sup> \$484,656/D3*D2 |                        |       |                              |                     |                        |

| <b>TABLE 8</b>   |                        |       |                              |                     |                        |
|--|------------------------|-------|------------------------------|---------------------|------------------------|
| <b>ATTACHED PROPERTY<br/>LOCAL WATER COST ALLOCATION</b>   |                        |       |                              |                     |                        |
|  | (A)                    | (B)   | (C)                          | (D)                 | (E)                    |
|  | Land Use               | Units | Equivalent<br>Unit<br>Factor | Equivalent<br>Units | Allocated<br>Cost      |
| (1)  | Duplex Property (DU)   | 38    | 0.86                         | 32.68 <sup>1</sup>  | \$85,429 <sup>3</sup>  |
| (2)  | Townhome Property (DU) | 128   | 0.86                         | 110.08 <sup>2</sup> | \$287,761 <sup>4</sup> |
| (3)  | Grand Total            | 166   | NA                           | 142.76              | \$373,190              |
| <sup>1</sup> B1*C1, <sup>2</sup> B2*C2, <sup>3</sup> \$373,190/D3*D1, <sup>4</sup> \$373,190/D3*D2 |                        |       |                              |                     |                        |

| <b>TABLE 9</b>   |                        |       |                              |                     |                        |
|--|------------------------|-------|------------------------------|---------------------|------------------------|
| <b>ATTACHED PROPERTY<br/>LOCAL ROAD COST ALLOCATION</b>  |                        |       |                              |                     |                        |
|  | (A)                    | (B)   | (C)                          | (D)                 | (E)                    |
|  | Land Use               | Units | Equivalent<br>Unit<br>Factor | Equivalent<br>Units | Allocated<br>Cost      |
| (1)  | Duplex Property (DU)   | 38    | 0.86                         | 32.68 <sup>1</sup>  | \$206,095 <sup>3</sup> |
| (2)  | Townhome Property (DU) | 128   | 0.61                         | 78.08 <sup>2</sup>  | \$492,405 <sup>4</sup> |
| (3)  | Grand Total            | 166   | NA                           | 110.76              | \$698,500              |
| <sup>1</sup> B1*C1, <sup>2</sup> B2*C2, <sup>3</sup> \$698,500/D3*D1, <sup>4</sup> \$698,500/D3*D2 |                        |       |                              |                     |                        |

| <b>TABLE 10</b>  |                        |       |                              |                     |                        |
|--|------------------------|-------|------------------------------|---------------------|------------------------|
| <b>ATTACHED PROPERTY<br/>LOCAL STORM SEWER COST ALLOCATION</b>                                     |                        |       |                              |                     |                        |
|  | (A)                    | (B)   | (C)                          | (D)                 | (E)                    |
|  | Land Use               | Units | Equivalent<br>Unit<br>Factor | Equivalent<br>Units | Cost<br>Per Unit       |
| (1)  | Duplex Property (DU)   | 38    | 0.70                         | 26.60 <sup>1</sup>  | \$153,858 <sup>3</sup> |
| (2)  | Townhome Property (DU) | 128   | 0.68                         | 87.04 <sup>2</sup>  | \$503,451 <sup>4</sup> |
| (3)  | Grand Total            | 166   | NA                           | 113.64              | \$657,309              |
| <sup>1</sup> B1*C1, <sup>2</sup> B2*C2, <sup>3</sup> \$657,309/D3*D1, <sup>4</sup> \$657,309/D3*D2 |                        |       |                              |                     |                        |

| <b>TABLE 11</b>  |                        |       |                              |                     |                        |
|--|------------------------|-------|------------------------------|---------------------|------------------------|
| <b>ATTACHED PROPERTY<br/>LOCAL PARKS AND LANDSCAPING COST ALLOCATION</b>                           |                        |       |                              |                     |                        |
|  | (A)                    | (B)   | (C)                          | (D)                 | (E)                    |
|  | Land Use               | Units | Equivalent<br>Unit<br>Factor | Equivalent<br>Units | Cost<br>Per Unit       |
| (1)  | Duplex Property (DU)   | 38    | 0.86                         | 32.68 <sup>1</sup>  | \$113,204 <sup>3</sup> |
| (2)  | Townhome Property (DU) | 128   | 0.86                         | 110.08 <sup>2</sup> | \$381,318 <sup>4</sup> |
| (3)  | Grand Total            | 166   | NA                           | 142.76              | \$494,522              |
| <sup>1</sup> B1*C1, <sup>2</sup> B2*C2, <sup>3</sup> \$494,522/D3*D1, <sup>4</sup> \$494,522/D3*D2 |                        |       |                              |                     |                        |

**b. COMMUNITY WIDE IMPROVEMENTS**

As shown in Table 12 on the following page, the total cost of the lift station is allocated between Duplex Property, Townhome Property, and SSA No. 2003-100 Duplex Property. The allocated cost per equivalent unit is computed by dividing the estimated total cost of the lift station by the total number of applicable equivalent units. The total allocated costs for each land use type is computed by multiplying the allocated cost per equivalent unit by the applicable equivalent units

| <b>TABLE 12</b>  |                                       |       |                        |                     |                        |
|--|---------------------------------------|-------|------------------------|---------------------|------------------------|
| <b>COMMUNITY WIDE LIFT STATION COST ALLOCATION</b>   |                                       |       |                        |                     |                        |
|  | (A)                                   | (B)   | (C)                    | (D)                 | (E)                    |
|  | Land Use                              | Units | Equivalent Unit Factor | Equivalent Units    | Allocated Cost         |
| (1)  | Duplex Property (DU)                  | 38    | 0.86                   | 32.68 <sup>1</sup>  | \$47,048 <sup>4</sup>  |
| (2)  | Townhome Property (DU)                | 128   | 0.86                   | 110.08 <sup>2</sup> | \$158,476 <sup>5</sup> |
| (3)  | SSA No. 2003-100 Duplex Property (DU) | 86    | 0.86                   | 73.96 <sup>3</sup>  | \$106,476 <sup>6</sup> |
| (4)  | Grand Total                           | 252   | NA                     | 216.72              | \$312,000              |
| <sup>1</sup> B1*C1, <sup>2</sup> B2*C2, <sup>3</sup> B3*C3, <sup>4</sup> \$312,000/D4*D1, <sup>5</sup> \$312,000/D4*D2, <sup>6</sup> \$312,000/D4*D3 |                                       |       |                        |                     |                        |

Aggregating the local improvements and the community improvements yields the total estimated Eligible Improvements as shown in Table 13 on the following page. The portion of these improvements to be financed with bond proceeds is shown in Tables 14. All Eligible Improvements that are not financed through SSA No. 2004-107 will be funded by the developer and are categorized as "Developer's Equity."

**TABLE 13****COMBINED LOCAL IMPROVEMENTS AND COMMUNITY WIDE IMPROVEMENTS**

| <b>PUBLIC IMPROVEMENT</b> | <b>SINGLE-FAMILY PROPERTY</b> |                    |                       | <b>DUPLEX PROPERTY</b> |                    |                       | <b>TOWNHOME PROPERTY</b> |                    |                       |
|---------------------------|-------------------------------|--------------------|-----------------------|------------------------|--------------------|-----------------------|--------------------------|--------------------|-----------------------|
|                           | <b>TOTAL</b>                  | <b>LOCAL</b>       | <b>COMMUNITY WIDE</b> | <b>TOTAL</b>           | <b>LOCAL</b>       | <b>COMMUNITY WIDE</b> | <b>TOTAL</b>             | <b>LOCAL</b>       | <b>COMMUNITY WIDE</b> |
| Sanitary Sewer            | \$794,978                     | \$794,978          | NA                    | \$157,993              | \$110,945          | \$47,048              | \$532,187                | \$373,711          | \$158,476             |
| Water                     | \$838,769                     | \$838,769          | \$0                   | \$85,429               | \$85,429           | \$0                   | \$287,761                | \$287,761          | \$0                   |
| Roads                     | \$1,810,592                   | \$1,810,592        | \$0                   | \$206,094              | \$206,094          | \$0                   | \$492,405                | \$492,405          | \$0                   |
| Storm Water Management    | \$1,157,589                   | \$1,157,589        | \$0                   | \$153,858              | \$153,858          | \$0                   | \$503,451                | \$503,451          | \$0                   |
| Parks and Landscaping     | \$328,951                     | \$328,951          | \$0                   | \$113,204              | \$113,204          | \$0                   | \$381,318                | \$381,318          | \$0                   |
| <b>GRAND TOTAL</b>        | <b>\$4,930,879</b>            | <b>\$4,930,879</b> | <b>\$0</b>            | <b>\$716,578</b>       | <b>\$669,530</b>   | <b>\$47,048</b>       | <b>\$2,197,122</b>       | <b>\$2,038,646</b> | <b>\$158,476</b>      |
| <b>NUMBER OF DUS</b>      | <b>202</b>                    | <b>202</b>         | <b>202</b>            | <b>38</b>              | <b>38</b>          | <b>38</b>             | <b>128</b>               | <b>128</b>         | <b>128</b>            |
| <b>TOTAL COST/DU</b>      | <b>\$24,410.29</b>            | <b>\$24,410.29</b> | <b>\$0.00</b>         | <b>\$18,857.32</b>     | <b>\$17,619.21</b> | <b>\$1,238.11</b>     | <b>\$17,165.01</b>       | <b>\$15,926.92</b> | <b>\$1,238.09</b>     |

\*Any differences in the amounts shown are due to rounding

**TABLE 14****FUNDING OF ELIGIBLE PUBLIC IMPROVEMENTS**

| PUBLIC IMPROVEMENT     | GRAND TOTAL        | SSA No. 2004-107       |                    |                |                    |                    |                   |                    |                    |                   | DEVELOPER'S EQUITY |
|------------------------|--------------------|------------------------|--------------------|----------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|
|                        |                    | SINGLE-FAMILY PROPERTY |                    |                | DUPLEX PROPERTY    |                    |                   | TOWNHOME PROPERTY  |                    |                   |                    |
|                        |                    | TOTAL                  | LOCAL              | COMMUNITY WIDE | TOTAL              | LOCAL              | COMMUNITY WIDE    | TOTAL              | LOCAL              | COMMUNITY WIDE    |                    |
| Sanitary Sewer         | \$1,591,634        | \$673,864              | \$673,864          | \$0            | \$145,829          | \$98,781           | \$47,048          | \$464,736          | \$306,260          | \$158,476         | \$307,205          |
| Water                  | \$1,211,959        | \$710,983              | \$710,983          | \$0            | \$76,062           | \$76,062           | \$0               | \$235,823          | \$235,823          | \$0               | \$189,091          |
| Roads                  | \$2,509,092        | \$1,534,750            | \$1,534,750        | \$0            | \$183,497          | \$183,497          | \$0               | \$403,531          | \$403,531          | \$0               | \$387,314          |
| Storm Water Management | \$1,814,898        | \$981,231              | \$981,231          | \$0            | \$136,988          | \$136,988          | \$0               | \$412,583          | \$412,583          | \$0               | \$284,096          |
| Parks and Landscaping  | \$823,473          | \$278,836              | \$278,836          | \$0            | \$100,792          | \$100,792          | \$0               | \$312,495          | \$312,495          | \$0               | \$131,350          |
| <b>GRAND TOTAL</b>     | <b>\$7,951,056</b> | <b>\$4,179,664</b>     | <b>\$4,179,664</b> | <b>\$0</b>     | <b>\$643,168</b>   | <b>\$596,120</b>   | <b>\$47,048</b>   | <b>\$1,829,168</b> | <b>\$1,670,692</b> | <b>\$158,476</b>  | <b>\$1,299,056</b> |
| <b>NUMBER OF DUS</b>   | <b>NA</b>          | <b>202</b>             | <b>202</b>         | <b>202</b>     | <b>38</b>          | <b>38</b>          | <b>38</b>         | <b>128</b>         | <b>128</b>         | <b>128</b>        | <b>NA</b>          |
| <b>TOTAL COST/DU</b>   | <b>NA</b>          | <b>\$20,691.41</b>     | <b>\$20,691.41</b> | <b>\$0.00</b>  | <b>\$16,925.47</b> | <b>\$15,687.37</b> | <b>\$1,238.10</b> | <b>\$14,290.38</b> | <b>\$13,052.28</b> | <b>\$1,238.10</b> | <b>NA</b>          |

\*Any differences in the amounts shown are due to rounding

#### **D. ALTERNATIVES, MODIFICATIONS, AND/OR SUBSTITUTIONS**

The description of the Eligible Improvements, as set forth herein, is general in nature. The final description, specifications, location, and costs of improvements and facilities will be determined upon the preparation of final plans and specifications and completion of the improvements. The final plans may show substitutes, in lieu or modifications to the Eligible Improvements in order to accomplish the works of improvements, and any substitution, increase, or decrease to the amount of public improvements financed shall not be a change or modification in the proceedings as long as (i) the allocation of the Eligible Improvement costs actually funded by SSA No. 2004-107, using the preceding methodology, is uniform within Single-family Property, Duplex Property, and Townhome Property and (ii) such allocation results in the same ratio of funded Eligible Improvements among these three land use types, as established in Section VI.A below.

#### **V. BOND ASSUMPTIONS**

It is anticipated that certain of the Eligible Improvements will be financed through the issuance of a single series of bonds. Total authorized bonded indebtedness is \$10,000,000. Bonds in the approximate amount of \$9,250,000 are anticipated to be issued in November 2005. Issuance costs are estimated to be approximately four and eight-tenths percent (4.8%) of the principal amount of the bonds. The bond issue will include a reserve fund not more than nine and eight tenths (9.8%) of the original principal amount of the bonds and approximately twenty-seven (27) months of capitalized interest. The term of the bonds is 30 years, with principal amortized over a period of approximately 27 years. Annual debt service payments will increase approximately one and one-half percent (1.50%) annually.

The final sizing of the bonds may be modified as appropriate to meet the objectives of the financing and prevailing bond market conditions. These modifications may include, but are not limited to, changes in the following:

- Bond timing, phasing, and/or escrows;
- Capitalized interest period;
- Principal amortization (i.e., bond term and annual debt service payment);
- Reserve fund size and form; and
- Coupon rates.

Therefore, the actual bonded indebtedness, and consequently the amount of public improvements financed by SSA No. 2004-107, may increase or decrease depending upon these variables.

**VI. MAXIMUM PARCEL SPECIAL TAX**

**A. DETERMINATION**

When multiple land uses are anticipated, the Maximum Parcel Special Tax is a function of the (i) relative amounts of the allocated Eligible Improvement costs for such land uses and (ii) the Maximum Parcel Special Taxes required to fund the Special Tax Requirement. In order to measure the relative difference in public improvement costs for each land use type, Equivalent Dwelling Units ("EDU") factors have been calculated. A Single-family Property Dwelling Unit is deemed the typical residential unit and is assigned an EDU factor of 1.00. The EDU factor for the Duplex Property Dwelling Units and Townhome Property Dwelling Units is equal to the ratio of the funded Eligible Improvements for each respective category to the funded Eligible Improvements for Single-family Property Dwelling Units. The funded Eligible Improvements per Dwelling Unit is calculated by dividing the amounts to be funded for Single-family Property, Duplex Property, and Townhome Property shown in Table 14 by the respective number of Dwelling Units. EDUs are shown in Table 15 below.

| <b>TABLE 15</b>                      |                  |                   |                              |             |
|--------------------------------------|------------------|-------------------|------------------------------|-------------|
| <b>EDU FACTORS</b>                   |                  |                   |                              |             |
|                                      | <b>COST/UNIT</b> | <b>EDU FACTOR</b> | <b>NO. OF DWELLING UNITS</b> | <b>EDUs</b> |
| Single-family Property Dwelling Unit | \$20,691.41      | 1.000             | 202 units                    | 202.00      |
| Duplex Property Dwelling Unit        | \$16,925.47      | 0.818             | 38 units                     | 31.08       |
| Townhome Property Dwelling Unit      | \$14,290.38      | 0.691             | 128 units                    | 88.45       |
| Total                                |                  |                   | 368 units                    | 321.53      |

The Maximum Parcel Special Tax is derived from the Maximum Parcel Special Taxes which are equal to the sum of the estimated (i) maximum annual interest and principal payments on the Bonds, net of projected earnings on the reserve fund, (ii) contingency for delinquent Special Taxes, and (iii) estimated Administrative Expenses. The derivation of the Maximum Parcel Special Tax is shown in Table 16 on the following page.

| <b>TABLE 16</b>  |           |                               |                    |                      |
|--|-----------|-------------------------------|--------------------|----------------------|
| <b>MAXIMUM PARCEL SPECIAL TAX<br/>(LEVIED CALENDAR YEAR 2006 / COLLECTED CALENDAR YEAR 2007)</b> |           |                               |                    |                      |
|  | TOTAL     | PER DWELLING UNIT             |                    |                      |
|  |           | SINGLE-<br>FAMILY<br>PROPERTY | DUPLEX<br>PROPERTY | TOWNHOME<br>PROPERTY |
| Maximum Parcel Special Taxes   | \$684,910 | \$430,260                     | \$66,234           | \$188,416            |
| Number of EDUs   | 321.53    | 202.00                        | 31.08              | 88.45                |
| Maximum Parcel Special Tax / EDU*<br>(Maximum Parcel Special Taxes / Number of EDUs)             | \$2,130   | NA                            | NA                 | NA                   |
| EDU Factor   | NA        | 1.000                         | 0.818              | 0.691                |
| Maximum Parcel Special Tax / DU*<br>(Maximum Parcel Special Tax / EDU x EDU Factor)              | NA        | \$2,130                       | \$1,743            | \$1,472              |
| *Amounts have been rounded.  |           |                               |                    |                      |

The Maximum Parcel Special Tax per EDU is simply computed by dividing the Maximum Parcel Special Taxes by the number of EDUs. Multiplying this amount by the applicable EDU factor yields the Maximum Parcel Special Tax for Single-family Property, Duplex Property, and Townhome Property. Therefore, the Maximum Parcel Special Taxes are weighted in proportion to the allocation of funded Eligible Improvements as shown in Section IV.C, and consequently the amount of the Maximum Parcel Special Tax bears a rational relationship to the benefit that the special services render to each Parcel within SSA No. 2004-107 as required pursuant to the Act.

**B. APPLICATION**

Prior to the recordation of a Final Plat, the Maximum Parcel Special Tax for a Parcel of Residential Property shall be calculated by multiplying the number of expected Dwelling Units of Single-family Property, Duplex Property, or Townhome Property for such Parcel, as determined from the Preliminary Plat, Exhibit B to Ordinance No. 2005-81 of the City, the Final Plat(s), or other document approved by the City as determined by the Consultant, whichever is most recent as of September 30 preceding the Calendar Year for which the Special Tax is being extended, by the applicable Maximum Parcel Special Tax determined pursuant to Table 16, as increased in accordance with the Section VI.C below.

Subsequent to the recordation of the Final Plat, the Maximum Parcel Special Tax for a Parcel of Residential Property shall be calculated by multiplying the number

of Dwelling Units of Single-family Property, Duplex Property, and Townhome Property which may be constructed on such Parcel, as determined from the applicable Final Plat and/or site plan by the applicable Maximum Parcel Special Tax determined pursuant to Table 16, as increased in accordance with Section VI.C below.

**C. ESCALATION**

The Maximum Parcel Special Tax that has been levied escalates one and one-half percent (1.50%) annually through and including Calendar Year 2033, rounded to the nearest dollar. Note, while the annual increase in the Maximum Parcel Special Tax is limited to one and one-half percent (1.50%), which is consistent with the anticipated graduated payment schedule for interest and principal on the Bonds, the percentage annual change in the Special Tax may be greater depending upon actual Special Tax receipts, capitalized interest, investment earnings, and Administrative Expenses.

**D. TERM**

The Maximum Parcel Special Tax shall not be levied after Calendar Year 2033 (to be collected in Calendar Year 2034).

**E. SPECIAL TAX ROLL AMENDMENT**

Each Calendar Year, in conjunction with the abatement ordinance adopted by the City, the City shall amend the Special Tax Roll to reflect the Maximum Parcel Special Tax applicable to any new Parcels established by the County. The amended Special Tax Roll shall be recorded with the County.

**F. OPTIONAL PREPAYMENT**

The Maximum Parcel Special Tax for any Parcel may be prepaid and the obligation of the Parcel to pay the Maximum Parcel Special Tax permanently satisfied pursuant to Section A of Exhibit B attached hereto, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Parcel at the time of prepayment. The Maximum Parcel Special Tax may also be prepaid in part, provided that proceeds for any such prepayment are sufficient to permit the redemption of Bonds in such amounts and maturities deemed necessary by the Consultant and in accordance with the Bond Indenture.

An owner of a Parcel intending to prepay the Maximum Parcel Special Tax, either partially or in full, shall provide the City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the amount of the Special Tax Bond Prepayment or the Partial Special Tax Bond Prepayment, as applicable, for such Parcel and the date through which the amount such amount shall be valid.

**G. MANDATORY PREPAYMENT**

If at any time the Consultant determines that there has been or will be a reduction in the Maximum Parcel Special Taxes as a result of an amendment to the Preliminary Plat or Final Plat, or other event which reduces the Maximum Parcel Special Taxes such that the annual debt service coverage ratio is less than one hundred ten percent (110%), then a Mandatory Special Tax Prepayment shall be calculated pursuant to Section B of Exhibit B attached hereto. Each year's annual debt service coverage ratio shall be determined by dividing (i) such year's reduced Maximum Parcel Special Taxes by (ii) the sum of the corresponding annual interest and principal payment on the Bonds, plus estimated Administrative Expenses and less estimated earnings on the Reserve Fund (as such term is defined in the Bond Indenture). As required under the Bond Indenture, the City may adopt a supplemental ordinance to provide for the levy of the Mandatory Special Tax Prepayment.

Please refer to Section VII.B below for details on the collection procedure of the Mandatory Special Tax Prepayment.

**VII. ABATEMENT AND COLLECTION**

**A. ABATEMENT**

On or before the last Tuesday of December of each Calendar Year, commencing with Calendar Year 2006 and for each following Calendar Year, the Council or its designee shall determine the Special Tax Requirement and the Maximum Parcel Special Tax authorized by the ordinance providing for the issuance of the Bonds shall be abated to the extent the amounts so levied exceed the Special Tax Requirement. The Maximum Parcel Special Tax applicable to each Parcel shall be abated in equal percentages until the Special Tax remaining equals the Special Tax Requirement. Abated in equal percentages means that the amount abated for each Parcel, computed as a percentage of its applicable Maximum Parcel Special Tax, is the same.

**B. COLLECTION PROCESS**

With the exception of the Mandatory Special Tax Prepayment, the Special Tax will be billed and collected by the County in the same manner and at the same time as general ad valorem property taxes. The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the Special Tax. The Council may provide for other means of collecting the Special Tax, if necessary to meet the financial obligations of SSA No. 2004-107.

The Mandatory Special Tax Prepayment shall be due prior to any development approval, subdivision of land, conveyance, or other action that results in a reduction in the Maximum Parcel Special Taxes such that the annual debt service

coverage ratio is less than one hundred ten percent (110%). The Mandatory Special Tax Prepayment shall be levied against the property on which the reduction has or will occur. The Mandatory Special Tax Prepayment shall have the same sale and lien priorities as are provided for regular property taxes. A Mandatory Special Tax Prepayment shall not reduce the Maximum Parcel Special Tax for any Parcel.

### **C. ADMINISTRATIVE REVIEW**

Any owner of a Parcel claiming that a calculation error has been made in the amount of the Special Tax applicable to such Parcel for any Calendar Year may send a written notice describing the error to the Consultant not later than thirty (30) days after having paid the Special Tax which is alleged to be in error. The Consultant shall promptly review the notice, and if necessary, meet with the property owner, consider written and oral evidence regarding the alleged error, and decide whether, in fact, such an error occurred. If the Consultant determines that an error did in fact occur and the Special Tax should be modified or changed in favor of the property owner, an adjustment shall be made in the amount of the Special Tax applicable to such Parcel in the next Calendar Year. Cash refunds shall only be made in the final Calendar Year for the Special Tax). The decision of the Consultant regarding any error in respect to the Special Tax shall be final.

## **VIII. AMENDMENTS**

This Report may be amended by ordinance of the City and, to the maximum extent permitted by the Act, such amendments may be made without further notice under the Act and without notice to owners of property within SSA No. 2004-107 in order to (i) clarify or correct minor inconsistencies in the matters set forth herein, (ii) provide for lawful procedures for the collection and enforcement of the Special Tax so as to assure the efficient collection of the Special Tax for the benefit of the owners of the Bonds, (iii) otherwise improve the ability of the City to fulfill its obligations to levy, extend, and collect the Special Tax and to make it available for the payment of the Bonds and Administrative Expenses, and (iv) make any change deemed necessary or advisable by the City, provided such change is not detrimental to the owners of property subject to the Maximum Parcel Special Tax. No such amendment shall be approved by the Council if it violates any other agreement binding upon the City and unless and until it has (i) found and determined that the amendment is necessary and appropriate and does not materially adversely affect the rights of the owners of the Bonds or the City has obtained the consent of one hundred percent (100.00%) of the owners of the Bonds and (ii) received an opinion of a nationally recognized bond counsel to the effect that the amendment does not violate the Act, and is authorized pursuant to the terms of the Bond Indenture and this Report.

**EXHIBIT A**

**SPECIAL TAX ROLL**









**RAINTREE VILLAGE II**  
**UNITED CITY OF YORKVILLE SSA NO. 2004-107**  
**SPECIAL TAX ROLL**  
**CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033**

| Levied<br>Calendar<br>Year | Maximum Parcel Special<br>Tax Per Dwelling Unit |         |         | Permanent Index Number (Unsubdivided Parcels) |             |              |              |               |         |         |             |
|----------------------------|---|---------|---------|---|-------------|--------------|--------------|---------------|---------|---------|-------------|
|                            |   |         |         | 05-03-300-024                                 |             |              |              | 05-09-200-020 |         |         |             |
|                            |   |         |         | SDU [1]                                       | DDU [2]     | TDU [3]      | TOTAL        | SDU [1]       | DDU [2] | TDU [3] | TOTAL       |
| SDU [1]                    | DDU [2]   | TDU [3] | 0       | 4   | 48          | 52           | 6            | 0             | 0       | 6       |             |
| 2006                       | \$2,130   | \$1,743 | \$1,472 | \$0.00  | \$6,972.00  | \$70,656.00  | \$77,628.00  | \$12,780.00   | \$0.00  | \$0.00  | \$12,780.00 |
| 2007                       | \$2,162   | \$1,769 | \$1,494 | \$0.00  | \$7,076.00  | \$71,712.00  | \$78,788.00  | \$12,972.00   | \$0.00  | \$0.00  | \$12,972.00 |
| 2008                       | \$2,194   | \$1,796 | \$1,516 | \$0.00  | \$7,184.00  | \$72,768.00  | \$79,952.00  | \$13,164.00   | \$0.00  | \$0.00  | \$13,164.00 |
| 2009                       | \$2,227   | \$1,823 | \$1,539 | \$0.00  | \$7,292.00  | \$73,872.00  | \$81,164.00  | \$13,362.00   | \$0.00  | \$0.00  | \$13,362.00 |
| 2010                       | \$2,260   | \$1,850 | \$1,562 | \$0.00  | \$7,400.00  | \$74,976.00  | \$82,376.00  | \$13,560.00   | \$0.00  | \$0.00  | \$13,560.00 |
| 2011                       | \$2,294   | \$1,878 | \$1,585 | \$0.00  | \$7,512.00  | \$76,080.00  | \$83,592.00  | \$13,764.00   | \$0.00  | \$0.00  | \$13,764.00 |
| 2012                       | \$2,328   | \$1,906 | \$1,609 | \$0.00  | \$7,624.00  | \$77,232.00  | \$84,856.00  | \$13,968.00   | \$0.00  | \$0.00  | \$13,968.00 |
| 2013                       | \$2,363   | \$1,935 | \$1,633 | \$0.00  | \$7,740.00  | \$78,384.00  | \$86,124.00  | \$14,178.00   | \$0.00  | \$0.00  | \$14,178.00 |
| 2014                       | \$2,398   | \$1,964 | \$1,657 | \$0.00  | \$7,856.00  | \$79,536.00  | \$87,392.00  | \$14,388.00   | \$0.00  | \$0.00  | \$14,388.00 |
| 2015                       | \$2,434   | \$1,993 | \$1,682 | \$0.00  | \$7,972.00  | \$80,736.00  | \$88,708.00  | \$14,604.00   | \$0.00  | \$0.00  | \$14,604.00 |
| 2016                       | \$2,471   | \$2,023 | \$1,707 | \$0.00  | \$8,092.00  | \$81,936.00  | \$90,028.00  | \$14,826.00   | \$0.00  | \$0.00  | \$14,826.00 |
| 2017                       | \$2,508   | \$2,053 | \$1,733 | \$0.00  | \$8,212.00  | \$83,184.00  | \$91,396.00  | \$15,048.00   | \$0.00  | \$0.00  | \$15,048.00 |
| 2018                       | \$2,546   | \$2,084 | \$1,759 | \$0.00  | \$8,336.00  | \$84,432.00  | \$92,768.00  | \$15,276.00   | \$0.00  | \$0.00  | \$15,276.00 |
| 2019                       | \$2,584   | \$2,115 | \$1,785 | \$0.00  | \$8,460.00  | \$85,680.00  | \$94,140.00  | \$15,504.00   | \$0.00  | \$0.00  | \$15,504.00 |
| 2020                       | \$2,623   | \$2,147 | \$1,812 | \$0.00  | \$8,588.00  | \$86,976.00  | \$95,564.00  | \$15,738.00   | \$0.00  | \$0.00  | \$15,738.00 |
| 2021                       | \$2,662   | \$2,179 | \$1,839 | \$0.00  | \$8,716.00  | \$88,272.00  | \$96,988.00  | \$15,972.00   | \$0.00  | \$0.00  | \$15,972.00 |
| 2022                       | \$2,702   | \$2,212 | \$1,867 | \$0.00  | \$8,848.00  | \$89,616.00  | \$98,464.00  | \$16,212.00   | \$0.00  | \$0.00  | \$16,212.00 |
| 2023                       | \$2,743   | \$2,245 | \$1,895 | \$0.00  | \$8,980.00  | \$90,960.00  | \$99,940.00  | \$16,458.00   | \$0.00  | \$0.00  | \$16,458.00 |
| 2024                       | \$2,784   | \$2,279 | \$1,923 | \$0.00  | \$9,116.00  | \$92,304.00  | \$101,420.00 | \$16,704.00   | \$0.00  | \$0.00  | \$16,704.00 |
| 2025                       | \$2,826   | \$2,313 | \$1,952 | \$0.00  | \$9,252.00  | \$93,696.00  | \$102,948.00 | \$16,956.00   | \$0.00  | \$0.00  | \$16,956.00 |
| 2026                       | \$2,868   | \$2,348 | \$1,981 | \$0.00  | \$9,392.00  | \$95,088.00  | \$104,480.00 | \$17,208.00   | \$0.00  | \$0.00  | \$17,208.00 |
| 2027                       | \$2,911   | \$2,383 | \$2,011 | \$0.00  | \$9,532.00  | \$96,528.00  | \$106,060.00 | \$17,466.00   | \$0.00  | \$0.00  | \$17,466.00 |
| 2028                       | \$2,955   | \$2,419 | \$2,041 | \$0.00  | \$9,676.00  | \$97,968.00  | \$107,644.00 | \$17,730.00   | \$0.00  | \$0.00  | \$17,730.00 |
| 2029                       | \$2,999   | \$2,455 | \$2,072 | \$0.00  | \$9,820.00  | \$99,456.00  | \$109,276.00 | \$17,994.00   | \$0.00  | \$0.00  | \$17,994.00 |
| 2030                       | \$3,044   | \$2,492 | \$2,103 | \$0.00  | \$9,968.00  | \$100,944.00 | \$110,912.00 | \$18,264.00   | \$0.00  | \$0.00  | \$18,264.00 |
| 2031                       | \$3,090   | \$2,529 | \$2,135 | \$0.00  | \$10,116.00 | \$102,480.00 | \$112,596.00 | \$18,540.00   | \$0.00  | \$0.00  | \$18,540.00 |
| 2032                       | \$3,136   | \$2,567 | \$2,167 | \$0.00  | \$10,268.00 | \$104,016.00 | \$114,284.00 | \$18,816.00   | \$0.00  | \$0.00  | \$18,816.00 |
| 2033                       | \$3,183   | \$2,606 | \$2,200 | \$0.00  | \$10,424.00 | \$105,600.00 | \$116,024.00 | \$19,098.00   | \$0.00  | \$0.00  | \$19,098.00 |

[1] SDU = Single-family Property Dwelling Unit  
[2] DDU = Duplex Property Dwelling Unit  
[3] TDU = Townhome Property Dwelling Unit

**RAINTREE VILLAGE II**  
**UNITED CITY OF YORKVILLE SSA NO. 2004-107**  
**SPECIAL TAX ROLL**  
**CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033**

| Levied<br>Calendar<br>Year | Maximum Parcel Special<br>Tax Per Dwelling Unit |         |         | Permanent Index Number (Unsubdivided Parcels) |         |         |              |               |         |         |             |
|----------------------------|---|---------|---------|---|---------|---------|--------------|---------------|---------|---------|-------------|
|                            |   |         |         | 05-09-200-022                                 |         |         |              | 05-09-200-024 |         |         |             |
|                            | SDU [1]   | DDU [2] | TDU [3] | SDU [1]                                       | DDU [2] | TDU [3] | TOTAL        | SDU [1]       | DDU [2] | TDU [3] | TOTAL       |
|                            | 76  | 0       | 0       | 76  | 0       | 0       | 76           | 12            | 0       | 0       | 12          |
| 2006                       | \$2,130   | \$1,743 | \$1,472 | \$161,880.00                                  | \$0.00  | \$0.00  | \$161,880.00 | \$25,560.00   | \$0.00  | \$0.00  | \$25,560.00 |
| 2007                       | \$2,162   | \$1,769 | \$1,494 | \$164,312.00                                  | \$0.00  | \$0.00  | \$164,312.00 | \$25,944.00   | \$0.00  | \$0.00  | \$25,944.00 |
| 2008                       | \$2,194   | \$1,796 | \$1,516 | \$166,744.00                                  | \$0.00  | \$0.00  | \$166,744.00 | \$26,328.00   | \$0.00  | \$0.00  | \$26,328.00 |
| 2009                       | \$2,227   | \$1,823 | \$1,539 | \$169,252.00                                  | \$0.00  | \$0.00  | \$169,252.00 | \$26,724.00   | \$0.00  | \$0.00  | \$26,724.00 |
| 2010                       | \$2,260   | \$1,850 | \$1,562 | \$171,760.00                                  | \$0.00  | \$0.00  | \$171,760.00 | \$27,120.00   | \$0.00  | \$0.00  | \$27,120.00 |
| 2011                       | \$2,294   | \$1,878 | \$1,585 | \$174,344.00                                  | \$0.00  | \$0.00  | \$174,344.00 | \$27,528.00   | \$0.00  | \$0.00  | \$27,528.00 |
| 2012                       | \$2,328   | \$1,906 | \$1,609 | \$176,928.00                                  | \$0.00  | \$0.00  | \$176,928.00 | \$27,936.00   | \$0.00  | \$0.00  | \$27,936.00 |
| 2013                       | \$2,363   | \$1,935 | \$1,633 | \$179,588.00                                  | \$0.00  | \$0.00  | \$179,588.00 | \$28,356.00   | \$0.00  | \$0.00  | \$28,356.00 |
| 2014                       | \$2,398   | \$1,964 | \$1,657 | \$182,248.00                                  | \$0.00  | \$0.00  | \$182,248.00 | \$28,776.00   | \$0.00  | \$0.00  | \$28,776.00 |
| 2015                       | \$2,434   | \$1,993 | \$1,682 | \$184,984.00                                  | \$0.00  | \$0.00  | \$184,984.00 | \$29,208.00   | \$0.00  | \$0.00  | \$29,208.00 |
| 2016                       | \$2,471   | \$2,023 | \$1,707 | \$187,796.00                                  | \$0.00  | \$0.00  | \$187,796.00 | \$29,652.00   | \$0.00  | \$0.00  | \$29,652.00 |
| 2017                       | \$2,508   | \$2,053 | \$1,733 | \$190,608.00                                  | \$0.00  | \$0.00  | \$190,608.00 | \$30,096.00   | \$0.00  | \$0.00  | \$30,096.00 |
| 2018                       | \$2,546   | \$2,084 | \$1,759 | \$193,496.00                                  | \$0.00  | \$0.00  | \$193,496.00 | \$30,552.00   | \$0.00  | \$0.00  | \$30,552.00 |
| 2019                       | \$2,584   | \$2,115 | \$1,785 | \$196,384.00                                  | \$0.00  | \$0.00  | \$196,384.00 | \$31,008.00   | \$0.00  | \$0.00  | \$31,008.00 |
| 2020                       | \$2,623   | \$2,147 | \$1,812 | \$199,348.00                                  | \$0.00  | \$0.00  | \$199,348.00 | \$31,476.00   | \$0.00  | \$0.00  | \$31,476.00 |
| 2021                       | \$2,662   | \$2,179 | \$1,839 | \$202,312.00                                  | \$0.00  | \$0.00  | \$202,312.00 | \$31,944.00   | \$0.00  | \$0.00  | \$31,944.00 |
| 2022                       | \$2,702   | \$2,212 | \$1,867 | \$205,352.00                                  | \$0.00  | \$0.00  | \$205,352.00 | \$32,424.00   | \$0.00  | \$0.00  | \$32,424.00 |
| 2023                       | \$2,743   | \$2,245 | \$1,895 | \$208,468.00                                  | \$0.00  | \$0.00  | \$208,468.00 | \$32,916.00   | \$0.00  | \$0.00  | \$32,916.00 |
| 2024                       | \$2,784   | \$2,279 | \$1,923 | \$211,584.00                                  | \$0.00  | \$0.00  | \$211,584.00 | \$33,408.00   | \$0.00  | \$0.00  | \$33,408.00 |
| 2025                       | \$2,826   | \$2,313 | \$1,952 | \$214,776.00                                  | \$0.00  | \$0.00  | \$214,776.00 | \$33,912.00   | \$0.00  | \$0.00  | \$33,912.00 |
| 2026                       | \$2,868   | \$2,348 | \$1,981 | \$217,968.00                                  | \$0.00  | \$0.00  | \$217,968.00 | \$34,416.00   | \$0.00  | \$0.00  | \$34,416.00 |
| 2027                       | \$2,911   | \$2,383 | \$2,011 | \$221,236.00                                  | \$0.00  | \$0.00  | \$221,236.00 | \$34,932.00   | \$0.00  | \$0.00  | \$34,932.00 |
| 2028                       | \$2,955   | \$2,419 | \$2,041 | \$224,580.00                                  | \$0.00  | \$0.00  | \$224,580.00 | \$35,460.00   | \$0.00  | \$0.00  | \$35,460.00 |
| 2029                       | \$2,999   | \$2,455 | \$2,072 | \$227,924.00                                  | \$0.00  | \$0.00  | \$227,924.00 | \$35,988.00   | \$0.00  | \$0.00  | \$35,988.00 |
| 2030                       | \$3,044   | \$2,492 | \$2,103 | \$231,344.00                                  | \$0.00  | \$0.00  | \$231,344.00 | \$36,528.00   | \$0.00  | \$0.00  | \$36,528.00 |
| 2031                       | \$3,090   | \$2,529 | \$2,135 | \$234,840.00                                  | \$0.00  | \$0.00  | \$234,840.00 | \$37,080.00   | \$0.00  | \$0.00  | \$37,080.00 |
| 2032                       | \$3,136   | \$2,567 | \$2,167 | \$238,336.00                                  | \$0.00  | \$0.00  | \$238,336.00 | \$37,632.00   | \$0.00  | \$0.00  | \$37,632.00 |
| 2033                       | \$3,183   | \$2,606 | \$2,200 | \$241,908.00                                  | \$0.00  | \$0.00  | \$241,908.00 | \$38,196.00   | \$0.00  | \$0.00  | \$38,196.00 |

[1] SDU = Single-family Property Dwelling Unit  
[2] DDU = Duplex Property Dwelling Unit  
[3] TDU = Townhome Property Dwelling Unit

**RAINTREE VILLAGE II  
UNITED CITY OF YORKVILLE SSA NO. 2004-107  
SPECIAL TAX ROLL  
CALENDAR YEAR 2006 THROUGH CALENDAR YEAR 2033**

| Levied<br>Calendar<br>Year | Maximum Parcel Special<br>Tax Per Dwelling Unit |         |         | 05-10-100-008 |             |              |              | 05-10-100-010 |             |             |             | GRAND<br>TOTAL |
|----------------------------|---|---------|---------|---------------|-------------|--------------|--------------|---------------|-------------|-------------|-------------|----------------|
|                            | SDU [1]   | DDU [2] | TDU [3] | SDU [1]       | DDU [2]     | TDU [3]      | TOTAL        | SDU [1]       | DDU [2]     | TDU [3]     | TOTAL       |                |
|                            | 7   | 28      | 60      | 95            | 0           | 6            | 20           | 26            |             |             |             |                |
| 2006                       | \$2,130   | \$1,743 | \$1,472 | \$14,910.00   | \$48,804.00 | \$88,320.00  | \$152,034.00 | \$0.00        | \$10,458.00 | \$29,440.00 | \$39,898.00 | \$684,910.00   |
| 2007                       | \$2,162   | \$1,769 | \$1,494 | \$15,134.00   | \$49,532.00 | \$89,640.00  | \$154,306.00 | \$0.00        | \$10,614.00 | \$29,880.00 | \$40,494.00 | \$695,178.00   |
| 2008                       | \$2,194   | \$1,796 | \$1,516 | \$15,358.00   | \$50,288.00 | \$90,960.00  | \$156,606.00 | \$0.00        | \$10,776.00 | \$30,320.00 | \$41,096.00 | \$705,484.00   |
| 2009                       | \$2,227   | \$1,823 | \$1,539 | \$15,589.00   | \$51,044.00 | \$92,340.00  | \$158,973.00 | \$0.00        | \$10,938.00 | \$30,780.00 | \$41,718.00 | \$716,120.00   |
| 2010                       | \$2,260   | \$1,850 | \$1,562 | \$15,820.00   | \$51,800.00 | \$93,720.00  | \$161,340.00 | \$0.00        | \$11,100.00 | \$31,240.00 | \$42,340.00 | \$726,756.00   |
| 2011                       | \$2,294   | \$1,878 | \$1,585 | \$16,058.00   | \$52,584.00 | \$95,100.00  | \$163,742.00 | \$0.00        | \$11,268.00 | \$31,700.00 | \$42,968.00 | \$737,632.00   |
| 2012                       | \$2,328   | \$1,906 | \$1,609 | \$16,296.00   | \$53,368.00 | \$96,540.00  | \$166,204.00 | \$0.00        | \$11,436.00 | \$32,180.00 | \$43,616.00 | \$748,636.00   |
| 2013                       | \$2,363   | \$1,935 | \$1,633 | \$16,541.00   | \$54,180.00 | \$97,980.00  | \$168,701.00 | \$0.00        | \$11,610.00 | \$32,660.00 | \$44,270.00 | \$759,880.00   |
| 2014                       | \$2,398   | \$1,964 | \$1,657 | \$16,786.00   | \$54,992.00 | \$99,420.00  | \$171,198.00 | \$0.00        | \$11,784.00 | \$33,140.00 | \$44,924.00 | \$771,124.00   |
| 2015                       | \$2,434   | \$1,993 | \$1,682 | \$17,038.00   | \$55,804.00 | \$100,920.00 | \$173,762.00 | \$0.00        | \$11,958.00 | \$33,640.00 | \$45,598.00 | \$782,698.00   |
| 2016                       | \$2,471   | \$2,023 | \$1,707 | \$17,297.00   | \$56,644.00 | \$102,420.00 | \$176,361.00 | \$0.00        | \$12,138.00 | \$34,140.00 | \$46,278.00 | \$794,512.00   |
| 2017                       | \$2,508   | \$2,053 | \$1,733 | \$17,556.00   | \$57,484.00 | \$103,980.00 | \$179,020.00 | \$0.00        | \$12,318.00 | \$34,660.00 | \$46,978.00 | \$806,454.00   |
| 2018                       | \$2,546   | \$2,084 | \$1,759 | \$17,822.00   | \$58,352.00 | \$105,540.00 | \$181,714.00 | \$0.00        | \$12,504.00 | \$35,180.00 | \$47,684.00 | \$818,636.00   |
| 2019                       | \$2,584   | \$2,115 | \$1,785 | \$18,088.00   | \$59,220.00 | \$107,100.00 | \$184,408.00 | \$0.00        | \$12,690.00 | \$35,700.00 | \$48,390.00 | \$830,818.00   |
| 2020                       | \$2,623   | \$2,147 | \$1,812 | \$18,361.00   | \$60,116.00 | \$108,720.00 | \$187,197.00 | \$0.00        | \$12,882.00 | \$36,240.00 | \$49,122.00 | \$843,368.00   |
| 2021                       | \$2,662   | \$2,179 | \$1,839 | \$18,634.00   | \$61,012.00 | \$110,340.00 | \$189,986.00 | \$0.00        | \$13,074.00 | \$36,780.00 | \$49,854.00 | \$855,918.00   |
| 2022                       | \$2,702   | \$2,212 | \$1,867 | \$18,914.00   | \$61,936.00 | \$112,020.00 | \$192,870.00 | \$0.00        | \$13,272.00 | \$37,340.00 | \$50,612.00 | \$868,836.00   |
| 2023                       | \$2,743   | \$2,245 | \$1,895 | \$19,201.00   | \$62,860.00 | \$113,700.00 | \$195,761.00 | \$0.00        | \$13,470.00 | \$37,900.00 | \$51,370.00 | \$881,956.00   |
| 2024                       | \$2,784   | \$2,279 | \$1,923 | \$19,488.00   | \$63,812.00 | \$115,380.00 | \$198,680.00 | \$0.00        | \$13,674.00 | \$38,460.00 | \$52,134.00 | \$895,114.00   |
| 2025                       | \$2,826   | \$2,313 | \$1,952 | \$19,782.00   | \$64,764.00 | \$117,120.00 | \$201,666.00 | \$0.00        | \$13,878.00 | \$39,040.00 | \$52,918.00 | \$908,602.00   |
| 2026                       | \$2,868   | \$2,348 | \$1,981 | \$20,076.00   | \$65,744.00 | \$118,860.00 | \$204,680.00 | \$0.00        | \$14,088.00 | \$39,620.00 | \$53,708.00 | \$922,128.00   |
| 2027                       | \$2,911   | \$2,383 | \$2,011 | \$20,377.00   | \$66,724.00 | \$120,660.00 | \$207,761.00 | \$0.00        | \$14,298.00 | \$40,220.00 | \$54,518.00 | \$935,984.00   |
| 2028                       | \$2,955   | \$2,419 | \$2,041 | \$20,685.00   | \$67,732.00 | \$122,460.00 | \$210,877.00 | \$0.00        | \$14,514.00 | \$40,820.00 | \$55,334.00 | \$950,080.00   |
| 2029                       | \$2,999   | \$2,455 | \$2,072 | \$20,993.00   | \$68,740.00 | \$124,320.00 | \$214,053.00 | \$0.00        | \$14,730.00 | \$41,440.00 | \$56,170.00 | \$964,304.00   |
| 2030                       | \$3,044   | \$2,492 | \$2,103 | \$21,308.00   | \$69,776.00 | \$126,180.00 | \$217,264.00 | \$0.00        | \$14,952.00 | \$42,060.00 | \$57,012.00 | \$978,768.00   |
| 2031                       | \$3,090   | \$2,529 | \$2,135 | \$21,630.00   | \$70,812.00 | \$128,100.00 | \$220,542.00 | \$0.00        | \$15,174.00 | \$42,700.00 | \$57,874.00 | \$993,562.00   |
| 2032                       | \$3,136   | \$2,567 | \$2,167 | \$21,952.00   | \$71,876.00 | \$130,020.00 | \$223,848.00 | \$0.00        | \$15,402.00 | \$43,340.00 | \$58,742.00 | \$1,008,394.00 |
| 2033                       | \$3,183   | \$2,606 | \$2,200 | \$22,281.00   | \$72,968.00 | \$132,000.00 | \$227,249.00 | \$0.00        | \$15,636.00 | \$44,000.00 | \$59,636.00 | \$1,023,594.00 |

- [1] SDU = Single-family Property Dwelling Unit
- [2] DDU = Duplex Property Dwelling Unit
- [3] TDU = Townhome Property Dwelling Unit

## **EXHIBIT B**

### **PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX**

**UNITED CITY OF YORKVILLE  
SPECIAL SERVICE AREA NO. 2004-107**

**PREPAYMENT FORMULA**

All capitalized terms not defined in this Exhibit B shall have the meaning given to such terms in the Report.

**A. OPTIONAL PREPAYMENT OF THE MAXIMUM PARCEL SPECIAL TAX**

Pursuant to Section VI.F of the Report, the Maximum Parcel Special Tax may be prepaid and permanently satisfied under the conditions set forth therein. The Special Tax Bond Prepayment for a Parcel means an amount equal to (a) the sum of (1) Principal, (2) Premium, (3) Defeasance, and (4) Fees and (b) minus (1) the Reserve Fund Credit and (2) the Capitalized Interest Credit, where the terms "Principal," "Premium," "Defeasance," "Fees," "Reserve Fund Credit," and "Capitalized Interest Credit" have the following meanings:

**"Principal"** means the principal amount of Bonds to be redeemed and equals the quotient derived by dividing (a) the then current Maximum Parcel Special Tax for the Parcel intending to prepay by (b) the corresponding Maximum Parcel Special Taxes for SSA No. 2004-107, (and excluding from (b) that portion of the Maximum Parcel Special Tax for any Parcel(s) that has been prepaid), and multiplying the quotient by the principal amount of outstanding Bonds less any principal which has been prepaid but not yet applied toward the redemption of Bonds.

**"Premium"** means an amount equal to the Principal multiplied by the applicable redemption premium, if any, for any Bonds so redeemed with the proceeds of any such prepayment. Any applicable redemption premium shall be as set forth in the Bond Indenture.

**"Defeasance"** means the amount needed to pay interest on the Principal to be redeemed until the earliest redemption date for the outstanding Bonds less any Special Taxes heretofore paid for such Parcel and available to pay interest on the redemption date for the Bonds.

**"Fees"** equal the expenses of SSA No. 2004-107 associated with the Special Tax Bond Prepayment as calculated by the City or its designee and include, but are not limited to, the costs of computing the Special Tax Bond Prepayment, the costs of redeeming the Bonds, and the costs of recording and publishing any notices to evidence the Special Tax Bond Prepayment and the redemption of Bonds.

**"Reserve Fund Credit"** shall equal the lesser of the Reserve Requirement (as such term is defined in the Bond Indenture) and the balance in the Reserve Fund

(as such term is defined in the Bond Indenture) multiplied by the quotient used to calculate Principal.

**"Capitalized Interest Credit"** shall equal the reduction in interest payable on the Bonds due to the redemption of Principal from the Special Tax Bond Prepayment from the redemption date for the Bonds redeemed from the Special Tax Bond Prepayment to the end of the capitalized interest period, as determined by the Consultant. No capitalized interest credit is given if the redemption date for the Bonds redeemed from the Special Tax Bond Prepayment is on or after the end of the capitalized interest period.

The amount of any Partial Special Tax Bond Prepayment shall be computed pursuant to the preceding prepayment formula substituting the portion of the Maximum Parcel Special Tax to be prepaid for the Maximum Parcel Special Tax when computing Principal. The amount of any Special Tax Bond Prepayment or Partial Special Tax Bond Prepayment computed pursuant to this Section A shall not exceed the Bonds plus any Premium, Defeasance, and Fees as such terms are defined herein.

The sum of the amounts calculated above shall be paid to the City, deposited with the trustee, and used to pay and redeem Bonds in accordance with the Bond Indenture and to pay the Fees associated with the Special Tax Bond Prepayment. Upon the payment of the Special Tax Bond Prepayment amount to the City, the obligation to pay the portion of the Maximum Parcel Special Tax which is prepaid for such Parcel shall be deemed to be permanently satisfied, such portion of the Maximum Parcel Special Tax shall not be collected thereafter from such Parcel, and in the event the entire Maximum Parcel Special Tax is prepaid a satisfaction of special tax lien for such Parcel will be recorded within 30 working days of receipt of the Special Tax Bond Prepayment.

## **B. MANDATORY PREPAYMENT**

The Mandatory Special Tax Prepayment amount will be calculated using the prepayment formula described in Section A above with the following modifications:

- The difference between the Maximum Parcel Special Taxes required for 110% debt service coverage and the amount to which the Maximum Parcel Special Taxes have been reduced shall serve as the numerator when computing Principal; and
- The Maximum Parcel Special Taxes necessary for the annual debt service coverage ratio to equal 110% shall serve as the denominator when computing Principal.

The amount of any Mandatory Special Tax Prepayment shall not exceed the Bonds plus any Premium, Defeasance, and Fees as such terms are defined in Section A above.

## **APPENDIX G**

United City of Yorkville SSA No. 2004-107  
Administration Report  
(Levy Year 2020)



# **2020 AMENDED SPECIAL TAX ROLL**

United City of Yorkville  
Special Servces Area No. 2004-107  
(Raintree Village 2)  
Levy Year 2020

| PIN                           | Lot | Unit | Land Use | # of Units | 2020 Special Tax Levy  |                     |                        |
|-------------------------------|-----|------|----------|------------|------------------------|---------------------|------------------------|
|                               |     |      |          |            | Original Amount Levied | Amount to be Abated | Amount to be Collected |
| <b>Single Family Property</b> |     |      |          |            |                        |                     |                        |
| 05-09-211-009                 | 361 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-211-010                 | 362 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-211-011                 | 363 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-211-012                 | 364 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-211-013                 | 365 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-001                 | 360 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-002                 | 359 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-003                 | 358 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-004                 | 357 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-005                 | 356 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-006                 | 355 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-007                 | 354 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-008                 | 353 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-009                 | 419 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-010                 | 418 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-011                 | 417 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-012                 | 416 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-013                 | 415 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-014                 | 414 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-015                 | 413 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-016                 | 412 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-213-017                 | 411 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-001                 | 410 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-002                 | 409 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-003                 | 408 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-004                 | 407 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-005                 | 406 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-006                 | 405 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-007                 | 404 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-008                 | 397 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-009                 | 396 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-010                 | 395 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-011                 | 394 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-012                 | 393 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-214-013                 | 392 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-215-001                 | 366 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-215-002                 | 367 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-215-003                 | 368 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-215-004                 | 369 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-215-005                 | 370 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-215-006                 | 371 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-216-001                 | 391 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-216-002                 | 390 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-216-003                 | 389 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-216-004                 | 373 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-216-005                 | 372 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-226-003                 | 350 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-231-001                 | 349 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |

United City of Yorkville  
Special Servces Area No. 2004-107  
(Raintree Village 2)  
Levy Year 2020

| PIN           | Lot | Unit | Land Use | # of Units | 2020 Special Tax Levy  |                     |                        |
|---------------|-----|------|----------|------------|------------------------|---------------------|------------------------|
|               |     |      |          |            | Original Amount Levied | Amount to be Abated | Amount to be Collected |
| 05-09-231-002 | 348 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-231-003 | 347 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-231-004 | 346 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-231-006 | 344 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-232-002 | 342 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-232-003 | 341 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-232-005 | 339 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-232-006 | 338 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-233-001 | 352 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-233-002 | 420 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-233-003 | 353 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-233-004 | 421 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-234-001 | 422 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-234-002 | 423 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-234-003 | 424 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-234-004 | 425 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-234-005 | 426 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-234-006 | 427 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-234-007 | 428 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-234-008 | 429 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-234-009 | 430 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-234-010 | 431 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-001 | 432 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-002 | 433 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-003 | 434 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-004 | 435 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-005 | 436 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-006 | 437 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-007 | 438 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-008 | 439 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-009 | 440 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-010 | 441 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-011 | 442 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-012 | 443 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-013 | 444 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-014 | 445 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-015 | 446 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-016 | 447 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-017 | 448 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-235-018 | 449 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-236-001 | 403 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-236-002 | 402 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-236-003 | 401 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-236-004 | 400 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-236-005 | 399 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-236-006 | 398 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-001 | 388 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-002 | 387 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-003 | 386 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |

United City of Yorkville  
Special Servces Area No. 2004-107  
(Raintree Village 2)  
Levy Year 2020

| PIN           | Lot | Unit | Land Use | # of Units | 2020 Special Tax Levy  |                     |                        |
|---------------|-----|------|----------|------------|------------------------|---------------------|------------------------|
|               |     |      |          |            | Original Amount Levied | Amount to be Abated | Amount to be Collected |
| 05-09-237-004 | 385 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-005 | 384 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-006 | 383 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-007 | 382 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-008 | 381 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-009 | 380 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-010 | 379 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-011 | 378 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-012 | 377 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-013 | 376 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-014 | 375 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-237-015 | 374 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-238-001 | 450 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-238-002 | 451 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-238-003 | 452 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-238-004 | 453 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-238-005 | 454 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-238-006 | 455 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-238-007 | 456 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-238-008 | 457 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-238-009 | 458 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-238-010 | 459 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-001 | 501 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-002 | 502 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-003 | 503 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-004 | 504 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-005 | 505 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-006 | 506 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-007 | 507 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-008 | 508 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-009 | 509 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-010 | 510 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-011 | 511 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-012 | 512 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-013 | 513 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-014 | 514 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-015 | 515 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-016 | 516 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-017 | 517 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-018 | 518 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-239-019 | 519 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-001 | 520 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-002 | 521 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-003 | 522 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-004 | 523 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-005 | 524 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-006 | 525 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-007 | 526 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-008 | 527 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |

United City of Yorkville  
Special Servces Area No. 2004-107  
(Raintree Village 2)  
Levy Year 2020

| PIN           | Lot | Unit | Land Use | # of Units | 2020 Special Tax Levy  |                     |                        |
|---------------|-----|------|----------|------------|------------------------|---------------------|------------------------|
|               |     |      |          |            | Original Amount Levied | Amount to be Abated | Amount to be Collected |
| 05-09-240-009 | 528 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-010 | 529 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-011 | 530 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-012 | 531 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-013 | 532 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-014 | 533 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-240-015 | 534 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-241-001 | 535 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-241-002 | 536 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-241-003 | 537 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-241-004 | 538 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-241-005 | 539 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-241-006 | 540 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-241-007 | 541 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-241-008 | 542 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-001 | 469 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-002 | 470 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-003 | 471 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-004 | 472 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-005 | 473 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-006 | 474 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-007 | 475 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-008 | 476 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-009 | 477 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-010 | 478 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-011 | 479 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-012 | 480 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-013 | 481 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-014 | 482 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-242-015 | 483 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-001 | 500 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-002 | 499 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-003 | 498 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-004 | 497 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-005 | 496 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-006 | 495 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-007 | 494 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-008 | 493 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-009 | 492 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-010 | 491 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-011 | 490 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-012 | 489 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-013 | 488 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-014 | 487 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-015 | 486 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-09-243-016 | 485 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-10-106-001 | 460 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-10-106-002 | 461 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-10-106-003 | 462 |      | SFD      | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |

United City of Yorkville  
Special Servces Area No. 2004-107  
(Raintree Village 2)  
Levy Year 2020

| PIN                      | Lot | Unit | Land Use        | # of Units | 2020 Special Tax Levy  |                     |                        |
|--------------------------|-----|------|-----------------|------------|------------------------|---------------------|------------------------|
|                          |     |      |                 |            | Original Amount Levied | Amount to be Abated | Amount to be Collected |
| 05-10-106-004            | 463 |      | SFD             | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-10-106-005            | 464 |      | SFD             | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-10-106-006            | 465 |      | SFD             | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
| 05-10-106-007            | 466 |      | SFD             | 1          | \$2,623.00             | \$0.00              | \$2,623.00             |
|                          |     |      | <b>Subtotal</b> | <b>199</b> | <b>\$521,977.00</b>    | <b>\$0.00</b>       | <b>\$521,977.00</b>    |
| <b>Duplex Property</b>   |     |      |                 |            |                        |                     |                        |
| 05-03-381-005            | 264 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-001            | 265 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-002            | 266 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-003            | 267 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-004            | 268 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-005            | 269 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-006            | 270 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-007            | 271 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-008            | 272 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-009            | 273 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-010            | 274 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-011            | 275 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-012            | 276 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-013            | 277 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-014            | 278 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-015            | 279 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-016            | 280 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-017            | 281 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
| 05-10-128-018            | 282 |      | DUP             | 2          | \$4,294.00             | \$0.00              | \$4,294.00             |
|                          |     |      | <b>Subtotal</b> | <b>38</b>  | <b>\$81,586.00</b>     | <b>\$0.00</b>       | <b>\$81,586.00</b>     |
| <b>Townhome Property</b> |     |      |                 |            |                        |                     |                        |
| 05-03-379-001            | 297 |      | THM             | 4          | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-03-379-007            | 295 | 1    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-008            | 295 | 2    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-009            | 295 | 3    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-010            | 295 | 4    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-012            | 296 | a    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-013            | 296 | b    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-014            | 296 | c    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-015            | 296 | d    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-017            | 294 | a    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-018            | 294 | b    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-019            | 294 | c    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-020            | 294 | d    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-022            | 293 | a    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-023            | 293 | b    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-024            | 293 | c    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-379-025            | 293 | d    | THM             | 1          | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-03-381-001            | 289 |      | THM             | 4          | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-03-381-002            | 290 |      | THM             | 4          | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-03-381-003            | 292 |      | THM             | 4          | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-03-381-004            | 291 |      | THM             | 4          | \$7,248.00             | \$0.00              | \$7,248.00             |

United City of Yorkville  
Special Servces Area No. 2004-107  
(Raintree Village 2)  
Levy Year 2020

| PIN                                   | Lot | Unit | Land Use        | # of Units  | 2020 Special Tax Levy  |                     |                        |
|---------------------------------------|-----|------|-----------------|-------------|------------------------|---------------------|------------------------|
|                                       |     |      |                 |             | Original Amount Levied | Amount to be Abated | Amount to be Collected |
| 05-03-382-002                         | 287 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-03-382-003                         | 288 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-126-001                         | 298 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-001                         | 311 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-002                         | 312 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-003                         | 313 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-004                         | 314 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-005                         | 315 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-006                         | 316 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-007                         | 317 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-008                         | 318 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-009                         | 305 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-010                         | 306 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-011                         | 307 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-012                         | 308 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-013                         | 309 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-127-014                         | 310 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-128-019                         | 304 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-128-020                         | 303 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-128-021                         | 302 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-128-022                         | 301 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-128-023                         | 300 |      | THM             | 4           | \$7,248.00             | \$0.00              | \$7,248.00             |
| 05-10-128-027                         | 299 | a    | THM             | 1           | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-10-128-028                         | 299 | b    | THM             | 1           | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-10-128-029                         | 299 | c    | THM             | 1           | \$1,812.00             | \$0.00              | \$1,812.00             |
| 05-10-128-030                         | 299 | d    | THM             | 1           | \$1,812.00             | \$0.00              | \$1,812.00             |
|                                       |     |      | <b>Subtotal</b> | <b>128</b>  | <b>\$231,936.00</b>    | <b>\$0.00</b>       | <b>\$231,936.00</b>    |
| <b>Prepaid Single Family Property</b> |     |      |                 |             |                        |                     |                        |
| 05-09-231-005                         | 345 |      | PREPAYS         | 1           | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 05-09-232-001                         | 343 |      | PREPAYS         | 1           | \$2,623.00             | \$2,623.00          | \$0.00                 |
| 05-09-232-004                         | 340 |      | PREPAYS         | 1           | \$2,623.00             | \$2,623.00          | \$0.00                 |
|                                       |     |      | <b>Subtotal</b> | <b>3</b>    | <b>\$7,869.00</b>      | <b>\$7,869.00</b>   | <b>\$0.00</b>          |
| <b>GRAND TOTALS</b>                   |     |      |                 | <b>368</b>  | <b>\$843,368.00</b>    | <b>\$7,869.00</b>   | <b>\$835,499.00</b>    |
|                                       |     |      |                 | # of units) | (maximum taxes)        | (taxes abated)      | (taxes levied)         |



[www.FinanceDTA.com](http://www.FinanceDTA.com)

5000 BIRCH STREET, SUITE 3000  
NEWPORT BEACH, CA 92660  
PHONE: (800) 969-4DTA

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds



# Memorandum

**To:** Mayor and City Council  
**From:** Rob Fredrickson, Finance Director  
**Date:** November 12, 2020  
**Subject:** SSA No. 2005-109 Bristol Bay – Tax Abatement  
SSA No. 2005-108 Autumn Creek – Tax Abatement

---

Due to late SSA payments by a developer in the Bristol Bay subdivision, the Administration Reports prepared by David Taussig & Associates (DTA) are still being finalized. This effects the Autumn Creek subdivision as well, since the original SSA bonds for both subdivisions were combined into one refunding bond issue in 2016. Nonetheless, we do know the total levy amounts for each of the SSA's as follows:

## **Autumn Creek SSA 2005-108**

Max Amount: \$1,117,786.00

Amount to be Levied: \$781,864.02

Amount to be Abated: \$335,921.98

This represents an increase of 0.4% in comparison to the amount that was levied last year - \$778,677.94 (2019) v. \$781,864.02 (2020).

## **Bristol Bay SSA 2005-109**

Max Amount: \$1,646,645.00

Amount to be Levied: \$1,202,503.38

Amount to be Abated: \$444,141.62

This represents an increase of 0.5% in comparison to the amount that was levied last year - \$1,196,849.74 (2019) v. \$1,202,503.38 (2020).

The Administration Reports for both SSA's, which will include per unit SSA tax amounts, will be disclosed in a supplemental Administration Committee packet for the November 18<sup>th</sup> meeting.



| 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

New Business #7

Tracking Number

ADM 2020-72

### Agenda Item Summary Memo

**Title:** Fox Hill SSA Tax Levy Ordinance

**Meeting and Date:** Administration Committee – November 18, 2020

**Synopsis:** Please see attached memo.

#### Council Action Previously Taken:

Date of Action: N/A Action Taken: \_\_\_\_\_

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

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

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

#### Agenda Item Notes:

---

---

---

---

---



# Memorandum

To: Administration Committee  
From: Rob Fredrickson, Finance Director  
Date: November 11, 2020  
Subject: Fox Hill SSA Tax Levy Ordinance

---

## Summary

Approval of the tax levy ordinance for the Fox Hill Homeowner Association (HOA) Special Service Area (SSA).

## Background

The (11) Fox Hill SSA Fund continued to maintain a positive fund balance of \$13,492 at the end of Fiscal Year 2020 (Exhibit B-1); due to the residual proceeds from the \$22,000 sale of the subdivision's entrance sign in FY 2016 (the Fox Hill entrance sign was purchased by IDOT, in conjunction with their expansion of US Route 34). These sale proceeds continue to inflate fund balance in the SSA, which would otherwise be at negative \$8,508 at FYE 2020. In the current fiscal year (FY 2021) fund balance in the SSA is expected to decrease by approximately \$5,500, as the result of unexpected costs (~\$9,000) for tree trimming and removal. It appears that the new entrance sign for the subdivision (currently budgeted at \$22,000 in the Outside Repair & Maintenance line item) will need to be deferred to FY 2022, due to the timing considerations of IDOT. Also in FY 2022, staff anticipates additional expenditures of ~\$25,000 relating to trail maintenance (includes crack filling and sealing – which should be done every 5 to 8 years). Once the trail maintenance and new entrance sign are completed, fund balance in the SSA is expected to go negative (~\$31,200) by the end of FY 2022. After FY 2022, fund balance is anticipated to increase by an average of approximately \$10,800 per annum over the next three fiscal years and begin to generate positive cash flow by the end of FY 2025.

As established over the last six budget cycles, one-time expenditures incurred for trail maintenance in previous fiscal years, in addition to annual mowing and tree removal/replacement costs, will be paid back over a ten-year period, which began in FY 2016 (Levy Year 2014). In order to cover these prior costs, finance upcoming expenditures, eliminate the Funds negative equity position and allow for a small cash reserve for any unanticipated expenditures by the end of the ten-year payback period (Levy Year 2023 / FY 2025); staff recommends that the Fox Hill SSA levy be incrementally increased by \$13.42 for the 2020 levy (FY 2022) and \$11.31 thereafter for the levy years 2021-2023 (FY 2022-2025).

Based on the recommendation above, per unit Fox Hill SSA property tax amounts for the 2020 levy (FY 2022) would increase from \$72.55 to \$85.97. Taken in aggregate, the 2020 levy would amount to \$19,000 and would be comprised as follows:

- \$8,000 for Trail Maintenance
- \$5,000 for Tree Trimming and Replacement
- \$6,000 for Mowing and Landscaping

In comparison to last year's Fox Hill levy presentation, future per unit SSA property taxes are expected to go down, due to staff's decision to discontinue the use of a management company – thus saving approximately \$3,000 per year. As shown on Exhibit B-1 (2020 levy) and Exhibit B-2 (2019 levy), per unit amounts are expected to decrease as follows:

- 2020 levy (FY 2022) – \$90.55 (2019) v. \$85.97 (2020) – a decrease of \$4.58.
- 2021 levy (FY 2023) – \$110.55 (2019) v. \$97.29 (2020) – a decrease of \$13.26.
- 2022 levy (FY 2024) – \$130.55 (2019) v. \$108.60 (2020) – a decrease of \$21.95.
- 2023 levy (FY 2025) – \$150.55 (2019) v. \$119.91 (2020) – a decrease of \$30.64.

### **Recommendation**

Staff recommends approval of the 2020 Fox Hill HOA SSA levy ordinance (tax roll attached as Exhibit A).

ORDINANCE NO. 2020 - \_\_\_\_\_

AN ORDINANCE FOR THE AMENDED LEVY AND ASSESSMENT OF TAXES FOR THE FISCAL YEAR BEGINNING MAY 1, 2021 AND ENDING APRIL 30, 2022 IN AND FOR THE UNITED CITY OF YORKVILLE SPECIAL SERVICE AREA NUMBER 2004-201

-----

BE IT ORDAINED by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois as follows:

Section 1: The United City of Yorkville Special Service Area Number 2004-201 has been created by an ordinance entitled:

AN ORDINANCE ESTABLISHING  
SPECIAL SERVICE AREA NUMBER 2004-201 IN THE  
UNITED CITY OF YORKVILLE  
(FOX HILL SUBDIVISION)

ADOPTED August 10, 2004 and effective upon passage approval and publication, no petition having been filed opposing the creation of the Special Service Area, pursuant to section 9 of Public Act 78-901. Said Special Service Area Number 2004-201 consists of territory described in the ordinance aforesaid. The United City of Yorkville is now authorized to issue bonds and levy taxes for special services in said Special Service Area.

Section 2: That the total amount of the budget, as amended, for all purposes to be collected from the tax of the current fiscal year in Special Service Area Number 2004-201 is ascertained to be the sum of Nineteen thousand dollars (\$19,000.00).

Section 3: That the following sums be, and the same hereby are, levied upon the taxable property, as defined in the Revenue Act of 1939 in the United City of Yorkville Special Service Area Number 2004-201, said tax to be levied for the fiscal year beginning May 1, 2021 and ending April 30, 2022.

|  | <u>Budget</u>       | <u>Income From<br/>Other Sources</u> | <u>To Be Raised<br/>By Taxation</u> |
|--|---------------------|--------------------------------------|-------------------------------------|
| Mowing                                     | \$ 6,000.00         | \$0.00                               | \$6,000.00                          |
| Tree Trimming                              | 4,500.00            | 0.00                                 | 4,500.00                            |
| Tree Replacement                           | 500.00              | 0.00                                 | 500.00                              |
| Trail Maintenance                          | <u>8,000.00</u>     | <u>0.00</u>                          | <u>8,000.00</u>                     |
| <b>TOTAL FOX HILL<br/>SSA EXPENDITURES</b> | <b>\$ 19,000.00</b> | <b>\$0.00</b>                        | <b>\$19,000.00</b>                  |

Section 4: This tax is levied pursuant to Article VII Sections 6A and 6L of the Constitution of the State of Illinois and pursuant to Public Act 78-901 and pursuant to an ordinance Establishing The United City of Yorkville Special Service Area Number 2004-201.

Section 5: That there is hereby certified to the County Clerk of Kendall County, Illinois, the sum aforesaid, constituting said total amount and the said total amount of Nineteen thousand dollars (\$19,000.00) which said total amount the said United City of Yorkville Special Service Area Number 2004-201 requires to be raised by taxation for the current fiscal year of said City and City Clerk of said City is hereby ordered and directed to file with the County Clerk of said County on or before the time required by law, a certified copy of this ordinance. The tax roll report is attached as Exhibit A.

Section 6: This ordinance shall be in full force and effect from and after its adoption and approval as provided by law.

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| KEN KOCH           | _____ | DAN TRANSIER      | _____ |
| JACKIE MILSCHEWSKI | _____ | ARDEN JOE PLOCHER | _____ |
| CHRIS FUNKHOUSER   | _____ | JOEL FRIEDERS     | _____ |
| SEAVER TARULIS     | _____ | JASON PETERSON    | _____ |

PASSED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

[SEAL]

\_\_\_\_\_  
City Clerk

## FOX HILL SSA TAX ROLL REPORT

Total amount \$19,000.00

| <u>PIN #</u>  | <u>ADDRESS</u>        | <u>LEVY</u> |    |
|---------------|-----------------------|-------------|----|
| 02-30-102-001 | 1603 Cottonwood Trail | \$85.97     | 1  |
| 02-30-102-025 | 1605 Cottonwood Trail | \$85.97     | 2  |
| 02-30-102-021 | 1607 Cottonwood Trail | \$85.97     | 3  |
| 02-30-102-024 | 1609 Cottonwood Trail | \$85.97     | 4  |
| 02-30-102-022 | 1611 Cottonwood Trail | \$85.97     | 5  |
| 02-30-102-020 | 1613 Cottonwood Trail | \$85.97     | 6  |
| 02-30-102-023 | 1615 Cottonwood Trail | \$85.97     | 7  |
| 02-30-102-008 | 1617 Cottonwood Trail | \$85.97     | 8  |
| 02-30-102-010 | 1619 Cottonwood Trail | \$85.97     | 9  |
| 02-30-102-011 | 1701 Cottonwood Court | \$85.97     | 10 |
| 02-30-102-012 | 1703 Cottonwood Court | \$85.97     | 11 |
| 02-30-102-013 | 1705 Cottonwood Court | \$85.97     | 12 |
| 02-30-102-014 | 1707 Cottonwood Court | \$85.97     | 13 |
| 02-30-102-015 | 1706 Cottonwood Court | \$85.97     | 14 |
| 02-30-102-016 | 1704 Cottonwood Court | \$85.97     | 15 |
| 02-30-102-017 | 1702 Cottonwood Court | \$85.97     | 16 |
| 02-30-102-018 | 1625 Cottonwood Trail | \$85.97     | 17 |
| 02-30-102-019 | 1627 Cottonwood Trail | \$85.97     | 18 |
| 02-30-103-001 | 1628 Cottonwood Trail | \$85.97     | 19 |
| 02-30-103-002 | 1626 Cottonwood Trail | \$85.97     | 20 |
| 02-30-103-003 | 1624 Cottonwood Trail | \$85.97     | 21 |
| 02-30-103-004 | 1622 Cottonwood Trail | \$85.97     | 22 |
| 02-30-103-005 | 1620 Cottonwood Trail | \$85.97     | 23 |
| 02-30-103-007 | 1616 Cottonwood Trail | \$85.97     | 24 |
| 02-30-103-008 | 1610 Cottonwood Trail | \$85.97     | 25 |
| 02-30-103-009 | 1608 Cottonwood Trail | \$85.97     | 26 |
| 02-30-103-010 | 1606 Cottonwood Trail | \$85.97     | 27 |
| 02-30-103-011 | 1604 Cottonwood Trail | \$85.97     | 28 |
| 02-30-103-012 | 1602 Cottonwood Trail | \$85.97     | 29 |
| 02-30-103-013 | 1603 Cypress Lane     | \$85.97     | 30 |
| 02-30-103-014 | 1605 Cypress Lane     | \$85.97     | 31 |
| 02-30-103-015 | 1607 Cypress Lane     | \$85.97     | 32 |
| 02-30-103-016 | 1609 Cypress Lane     | \$85.97     | 33 |
| 02-30-103-017 | 1611 Cypress Lane     | \$85.97     | 34 |
| 02-30-103-018 | 1612 Cypress Lane     | \$85.97     | 35 |
| 02-30-103-019 | 1610 Cypress Lane     | \$85.97     | 36 |
| 02-30-103-020 | 1608 Cypress Lane     | \$85.97     | 37 |
| 02-30-103-021 | 1606 Cypress Lane     | \$85.97     | 38 |
| 02-30-103-022 | 1604 Cypress Lane     | \$85.97     | 39 |
| 02-30-103-023 | 1602 Cypress Lane     | \$85.97     | 40 |
| 02-30-106-001 | 1319 Willow Way       | \$85.97     | 41 |
| 02-30-106-002 | 1315 Willow Way       | \$85.97     | 42 |
| 02-30-106-003 | 1313 Willow Way       | \$85.97     | 43 |
| 02-30-106-004 | 1311 Willow Way       | \$85.97     | 44 |
| 02-30-106-005 | 1309 Willow Way       | \$85.97     | 45 |
| 02-30-106-006 | 1307 Willow Way       | \$85.97     | 46 |
| 02-30-106-007 | 1303 Willow Way       | \$85.97     | 47 |
| 02-30-106-008 | 1301 Willow Way       | \$85.97     | 48 |
| 02-30-106-009 | 1225 Willow Way       | \$85.97     | 49 |

EXHIBIT A

|               |                     |         |     |
|---------------|---------------------|---------|-----|
| 02-30-106-010 | 1223 Willow Way     | \$85.97 | 50  |
| 02-30-106-011 | 1221 Willow Way     | \$85.97 | 51  |
| 02-30-106-012 | 1219 Willow Way     | \$85.97 | 52  |
| 02-30-106-013 | 1217 Willow Way     | \$85.97 | 53  |
| 02-30-106-014 | 1215 Willow Way     | \$85.97 | 54  |
| 02-30-106-015 | 1213 Willow Way     | \$85.97 | 55  |
| 02-30-106-016 | 1211 Willow Way     | \$85.97 | 56  |
| 02-30-106-017 | 1209 Willow Way     | \$85.97 | 57  |
| 02-30-106-018 | 1207 Willow Way     | \$85.97 | 58  |
| 02-30-106-019 | 1205 Willow Way     | \$85.97 | 59  |
| 02-30-106-020 | 1203 Willow Way     | \$85.97 | 60  |
| 02-30-106-021 | 1201 Willow Way     | \$85.97 | 61  |
| 02-30-107-001 | 1320 Willow Way     | \$85.97 | 62  |
| 02-30-107-002 | 1318 Willow Way     | \$85.97 | 63  |
| 02-30-107-003 | 1316 Willow Way     | \$85.97 | 64  |
| 02-30-107-004 | 1310 Willow Way     | \$85.97 | 65  |
| 02-30-107-005 | 1302 Willow Way     | \$85.97 | 66  |
| 02-30-107-006 | 1226 Willow Way     | \$85.97 | 67  |
| 02-30-107-007 | 1224 Willow Way     | \$85.97 | 68  |
| 02-30-107-008 | 1222 Willow Way     | \$85.97 | 69  |
| 02-30-107-009 | 1220 Willow Way     | \$85.97 | 70  |
| 02-30-107-010 | 1218 Willow Way     | \$85.97 | 71  |
| 02-30-107-011 | 1208 Willow Way     | \$85.97 | 72  |
| 02-30-107-012 | 1206 Willow Way     | \$85.97 | 73  |
| 02-30-107-013 | 1204 Willow Way     | \$85.97 | 74  |
| 02-30-107-014 | 1202 Willow Way     | \$85.97 | 75  |
| 02-30-107-015 | 1739 John Street    | \$85.97 | 76  |
| 02-30-107-016 | 1737 John Street    | \$85.97 | 77  |
| 02-30-107-017 | 1735 John Street    | \$85.97 | 78  |
| 02-30-107-018 | 1733 John Street    | \$85.97 | 79  |
| 02-30-107-019 | 1731 John Street    | \$85.97 | 80  |
| 02-30-108-001 | 1722 John Street    | \$85.97 | 81  |
| 02-30-108-002 | 1724 John Street    | \$85.97 | 82  |
| 02-30-108-003 | 1726 John Street    | \$85.97 | 83  |
| 02-30-108-004 | 1728 John Street    | \$85.97 | 84  |
| 02-30-108-005 | 1732 John Street    | \$85.97 | 85  |
| 02-30-108-006 | 1734 John Street    | \$85.97 | 86  |
| 02-30-108-007 | 1736 John Street    | \$85.97 | 87  |
| 02-30-108-008 | 1738 John Street    | \$85.97 | 88  |
| 02-30-108-009 | 1742 John Street    | \$85.97 | 89  |
| 02-30-109-001 | 1202 Evergreen Lane | \$85.97 | 90  |
| 02-30-110-001 | 1401 Aspen Lane     | \$85.97 | 91  |
| 02-30-110-002 | 1405 Aspen Lane     | \$85.97 | 92  |
| 02-30-110-003 | 1407 Aspen Lane     | \$85.97 | 93  |
| 02-30-110-004 | 1409 Aspen Lane     | \$85.97 | 94  |
| 02-30-110-005 | 1411 Aspen Lane     | \$85.97 | 95  |
| 02-30-110-006 | 1415 Aspen Lane     | \$85.97 | 96  |
| 02-30-110-008 | 1423 Aspen Lane     | \$85.97 | 97  |
| 02-30-110-009 | 1425 Aspen Lane     | \$85.97 | 98  |
| 02-30-110-010 | 1427 Aspen Lane     | \$85.97 | 99  |
| 02-30-110-011 | 1429 Aspen Lane     | \$85.97 | 100 |
| 02-30-110-012 | 1433 Aspen Lane     | \$85.97 | 101 |
| 02-30-110-013 | 1441 Aspen Lane     | \$85.97 | 102 |

EXHIBIT A

|               |                       |         |     |
|---------------|-----------------------|---------|-----|
| 02-30-110-014 | 1443 Aspen Lane       | \$85.97 | 103 |
| 02-30-110-015 | 1445 Aspen Lane       | \$85.97 | 104 |
| 02-30-110-016 | 1447 Aspen Lane       | \$85.97 | 105 |
| 02-30-110-017 | 1449 Aspen Lane       | \$85.97 | 106 |
| 02-30-110-018 | 1451 Aspen Lane       | \$85.97 | 107 |
| 02-30-110-019 | 1401 White Pine Court | \$85.97 | 108 |
| 02-30-110-020 | 1403 White Pine Court | \$85.97 | 109 |
| 02-30-110-021 | 1407 White Pine Court | \$85.97 | 110 |
| 02-30-110-022 | 1409 White Pine Court | \$85.97 | 111 |
| 02-30-110-023 | 1410 White Pine Court | \$85.97 | 112 |
| 02-30-110-024 | 1408 White Pine Court | \$85.97 | 113 |
| 02-30-110-025 | 1406 White Pine Court | \$85.97 | 114 |
| 02-30-110-026 | 1404 White Pine Court | \$85.97 | 115 |
| 02-30-110-027 | 1402 White Pine Court | \$85.97 | 116 |
| 02-30-111-001 | 1430 Aspen Lane       | \$85.97 | 117 |
| 02-30-111-002 | 1432 Aspen Lane       | \$85.97 | 118 |
| 02-30-111-003 | 1434 Aspen Lane       | \$85.97 | 119 |
| 02-30-111-004 | 1436 Aspen Lane       | \$85.97 | 120 |
| 02-30-111-005 | 1438 Aspen Lane       | \$85.97 | 121 |
| 02-30-111-006 | 1440 Aspen Lane       | \$85.97 | 122 |
| 02-30-111-007 | 1442 Aspen Lane       | \$85.97 | 123 |
| 02-30-111-008 | 1444 Aspen Lane       | \$85.97 | 124 |
| 02-30-111-009 | 1446 Aspen Lane       | \$85.97 | 125 |
| 02-30-111-010 | 1448 Aspen Lane       | \$85.97 | 126 |
| 02-30-111-011 | 1450 Aspen Lane       | \$85.97 | 127 |
| 02-30-111-012 | 1452 Aspen Lane       | \$85.97 | 128 |
| 02-30-111-013 | 1610 John Street      | \$85.97 | 129 |
| 02-30-111-014 | 1702 John Street      | \$85.97 | 130 |
| 02-30-111-015 | 1704 John Street      | \$85.97 | 131 |
| 02-30-112-001 | 1402 Aspen Lane       | \$85.97 | 132 |
| 02-30-112-002 | 1404 Aspen Lane       | \$85.97 | 133 |
| 02-30-112-003 | 1406 Aspen Lane       | \$85.97 | 134 |
| 02-30-112-004 | 1408 Aspen Lane       | \$85.97 | 135 |
| 02-30-112-005 | 1410 Aspen Lane       | \$85.97 | 136 |
| 02-30-112-006 | 1412 Aspen Lane       | \$85.97 | 137 |
| 02-30-112-007 | 1414 Aspen Lane       | \$85.97 | 138 |
| 02-30-112-008 | 1416 Aspen Lane       | \$85.97 | 139 |
| 02-30-112-010 | 1418 Aspen Lane       | \$85.97 | 140 |
| 02-30-112-011 | 1420 Aspen Lane       | \$85.97 | 141 |
| 02-30-112-012 | 1422 Aspen Lane       | \$85.97 | 142 |
| 02-30-112-013 | 1424 Aspen Lane       | \$85.97 | 143 |
| 02-30-112-014 | 1426 Aspen Lane       | \$85.97 | 144 |
| 02-30-113-001 | 1431 Chestnut Lane    | \$85.97 | 145 |
| 02-30-113-002 | 1429 Chestnut Lane    | \$85.97 | 146 |
| 02-30-113-003 | 1427 Chestnut Lane    | \$85.97 | 147 |
| 02-30-113-004 | 1423 Chestnut Court   | \$85.97 | 148 |
| 02-30-113-006 | 1421 Chestnut Court   | \$85.97 | 149 |
| 02-30-114-001 | 1320 Evergreen Lane   | \$85.97 | 150 |
| 02-30-114-002 | 1318 Evergreen Lane   | \$85.97 | 151 |
| 02-30-114-003 | 1316 Evergreen Lane   | \$85.97 | 152 |
| 02-30-114-004 | 1314 Evergreen Lane   | \$85.97 | 153 |
| 02-30-114-005 | 1312 Evergreen Lane   | \$85.97 | 154 |
| 02-30-114-006 | 1310 Evergreen Lane   | \$85.97 | 155 |

EXHIBIT A

|               |                     |         |     |
|---------------|---------------------|---------|-----|
| 02-30-114-007 | 1308 Evergreen Lane | \$85.97 | 156 |
| 02-30-114-008 | 1306 Evergreen Lane | \$85.97 | 157 |
| 02-30-114-009 | 1304 Evergreen Lane | \$85.97 | 158 |
| 02-30-114-010 | 1302 Evergreen Lane | \$85.97 | 159 |
| 02-30-114-011 | 1228 Evergreen Lane | \$85.97 | 160 |
| 02-30-114-012 | 1224 Evergreen Lane | \$85.97 | 161 |
| 02-30-114-013 | 1222 Evergreen Lane | \$85.97 | 162 |
| 02-30-114-014 | 1220 Evergreen Lane | \$85.97 | 163 |
| 02-30-114-015 | 1218 Evergreen Lane | \$85.97 | 164 |
| 02-30-114-016 | 1216 Evergreen Lane | \$85.97 | 165 |
| 02-30-114-017 | 1214 Evergreen Lane | \$85.97 | 166 |
| 02-30-114-018 | 1212 Evergreen Lane | \$85.97 | 167 |
| 02-30-114-019 | 1210 Evergreen Lane | \$85.97 | 168 |
| 02-30-114-020 | 1208 Evergreen Lane | \$85.97 | 169 |
| 02-30-114-021 | 1206 Evergreen Lane | \$85.97 | 170 |
| 02-30-114-022 | 1204 Evergreen Lane | \$85.97 | 171 |
| 02-30-115-001 | 1319 Evergreen Lane | \$85.97 | 172 |
| 02-30-115-002 | 1317 Evergreen Lane | \$85.97 | 173 |
| 02-30-115-003 | 1315 Evergreen Lane | \$85.97 | 174 |
| 02-30-115-004 | 1313 Evergreen Lane | \$85.97 | 175 |
| 02-30-115-005 | 1309 Evergreen Lane | \$85.97 | 176 |
| 02-30-115-006 | 1305 Evergreen Lane | \$85.97 | 177 |
| 02-30-115-007 | 1303 Evergreen Lane | \$85.97 | 178 |
| 02-30-115-008 | 1301 Evergreen Lane | \$85.97 | 179 |
| 02-30-115-010 | 1227 Evergreen Lane | \$85.97 | 180 |
| 02-30-115-011 | 1225 Evergreen Lane | \$85.97 | 181 |
| 02-30-115-012 | 1223 Evergreen Lane | \$85.97 | 182 |
| 02-30-115-013 | 1221 Evergreen Lane | \$85.97 | 183 |
| 02-30-115-014 | 1217 Evergreen Lane | \$85.97 | 184 |
| 02-30-115-015 | 1207 Evergreen Lane | \$85.97 | 185 |
| 02-30-115-016 | 1203 Evergreen Lane | \$85.97 | 186 |
| 02-30-115-017 | 1201 Evergreen Lane | \$85.97 | 187 |
| 02-30-211-001 | 1439 Chestnut Lane  | \$85.97 | 188 |
| 02-30-211-002 | 1437 Chestnut Lane  | \$85.97 | 189 |
| 02-30-211-003 | 1433 Chestnut Lane  | \$85.97 | 190 |
| 02-30-211-004 | 1425 Chestnut Court | \$85.97 | 191 |
| 02-30-212-002 | 1402 John Street    | \$85.97 | 192 |
| 02-30-212-003 | 1404 John Street    | \$85.97 | 193 |
| 02-30-212-004 | 1406 John Street    | \$85.97 | 194 |
| 02-30-212-005 | 1440 Chestnut Lane  | \$85.97 | 195 |
| 02-30-212-006 | 1438 Chestnut Lane  | \$85.97 | 196 |
| 02-30-212-007 | 1436 Chestnut Lane  | \$85.97 | 197 |
| 02-30-212-008 | 1432 Chestnut Lane  | \$85.97 | 198 |
| 02-30-212-009 | 1428 Chestnut Lane  | \$85.97 | 199 |
| 02-30-212-010 | 1426 Chestnut Lane  | \$85.97 | 200 |
| 02-30-212-011 | 1416 Chestnut Lane  | \$85.97 | 201 |
| 02-30-212-012 | 1412 Chestnut Lane  | \$85.97 | 202 |
| 02-30-212-013 | 1408 Chestnut Lane  | \$85.97 | 203 |
| 02-30-212-014 | 1406 Chestnut Lane  | \$85.97 | 204 |
| 02-30-212-015 | 1402 Chestnut Lane  | \$85.97 | 205 |
| 02-30-212-016 | 1401 Sequoia Circle | \$85.97 | 206 |
| 02-30-212-017 | 1403 Sequoia Circle | \$85.97 | 207 |
| 02-30-212-018 | 1405 Sequoia Circle | \$85.97 | 208 |

**EXHIBIT A**

|               |                     |         |     |
|---------------|---------------------|---------|-----|
| 02-30-212-019 | 1407 Sequoia Circle | \$85.97 | 209 |
| 02-30-212-020 | 1408 Sequoia Circle | \$85.97 | 210 |
| 02-30-212-021 | 1406 Sequoia Circle | \$85.97 | 211 |
| 02-30-212-022 | 1404 Sequoia Circle | \$85.97 | 212 |
| 02-30-212-023 | 1402 Sequoia Circle | \$85.97 | 213 |
| 02-30-213-001 | 1419 Chestnut Court | \$85.97 | 214 |
| 02-30-213-002 | 1417 Chestnut Court | \$85.97 | 215 |
| 02-30-213-003 | 1415 Chestnut Lane  | \$85.97 | 216 |
| 02-30-213-004 | 1411 Chestnut Lane  | \$85.97 | 217 |
| 02-30-213-005 | 1409 Chestnut Lane  | \$85.97 | 218 |
| 02-30-213-006 | 1407 Chestnut Lane  | \$85.97 | 219 |
| 02-30-213-007 | 1405 Chestnut Lane  | \$85.97 | 220 |
| 02-30-213-008 | 1401 Chestnut Lane  | \$85.97 | 221 |

**TOTAL**

\$19,000.00

2020 Levy Presentation  
Current Year

| Account Number           | Description                  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Projected | FY 2022<br>Proposed | FY 2023<br>Projected | FY 2024<br>Projected | FY 2025<br>Projected | FY 2026<br>Projected |
|--------------------------|------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
|                          | updated 11/11/20             |                   |                   |                    |                      |                     |                      |                      |                      |                      |
|                          | Percentage Increase          | 84.24%            | 0.01%             | 19.82%             | 19.82%               | 18.50%              | 13.16%               | 11.63%               | 10.42%               | 0.00%                |
| <b>Fox Hill SSA</b>      | Per Unit \$ Amount           | \$ 60.55          | \$ 60.55          | \$ 72.55           | \$ 72.55             | \$ 85.97            | \$ 97.29             | \$ 108.60            | \$ 119.91            | \$ 119.91            |
|                          | Change in \$ Per Unit        | \$ 27.68          | \$ 0.00           | \$ 12.00           | \$ 12.00             | \$ 13.42            | \$ 11.31             | \$ 11.31             | \$ 11.31             | \$ -                 |
| <b>Fox Hill SSA - 11</b> |                              |                   |                   |                    |                      |                     |                      |                      |                      |                      |
| 11-000-40-00-4000        | PROPERTY TAXES               | 13,381            | 13,382            | 16,034             | 16,034               | 19,000              | 21,500               | 24,000               | 26,500               | 26,500               |
|                          | <b>Revenue</b>               | <b>13,381</b>     | <b>13,382</b>     | <b>16,034</b>      | <b>16,034</b>        | <b>19,000</b>       | <b>21,500</b>        | <b>24,000</b>        | <b>26,500</b>        | <b>26,500</b>        |
| 11-111-54-00-5462        | PROFESSIONAL SERVICES        | 2,835             | 3,352             | 3,126              | -                    | -                   | -                    | -                    | -                    | -                    |
| 11-111-54-00-5495        | OUTSIDE REPAIR & MAINTENANCE | 6,618             | 7,022             | 34,200             | 21,525               | 59,200              | 12,200               | 13,640               | 13,640               | 13,640               |
|                          | <b>Expenditures</b>          | <b>9,453</b>      | <b>10,374</b>     | <b>37,326</b>      | <b>21,525</b>        | <b>59,200</b>       | <b>12,200</b>        | <b>13,640</b>        | <b>13,640</b>        | <b>13,640</b>        |
|                          | <b>Surplus(Deficit)</b>      | <b>3,928</b>      | <b>3,008</b>      | <b>(21,292)</b>    | <b>(5,491)</b>       | <b>(40,200)</b>     | <b>9,300</b>         | <b>10,360</b>        | <b>12,860</b>        | <b>12,860</b>        |
|                          | <b>Fund Balance</b>          | <b>10,485</b>     | <b>13,492</b>     | <b>(15,614)</b>    | <b>8,001</b>         | <b>(32,199)</b>     | <b>(22,899)</b>      | <b>(12,539)</b>      | <b>321</b>           | <b>13,181</b>        |
|                          |                              | 110.92%           | 130.06%           | -41.83%            | 37.17%               | -54.39%             | -187.70%             | -91.93%              | 2.35%                | 96.63%               |

**2019 Levy Presentation  
(Prior Year)**

**Exhibit B-2**

|                       | FY 2018  | FY 2019  | FY 2020  | FY 2020   | FY 2021  | FY 2022   | FY 2023   | FY 2024   | FY 2025   |
|-----------------------|----------|----------|----------|-----------|----------|-----------|-----------|-----------|-----------|
|                       | Actual   | Actual   | Adopted  | Projected | Proposed | Projected | Projected | Projected | Projected |
| Percentage Increase   | 28.95%   | 42.87%   | 0.00%    | 0.00%     | 19.82%   | 24.81%    | 22.09%    | 18.09%    | 15.32%    |
| Per Unit \$ Amount    | \$ 42.38 | \$ 60.55 | \$ 60.55 | \$ 60.55  | \$ 72.55 | \$ 90.55  | \$ 110.55 | \$ 130.55 | \$ 150.55 |
| Change in \$ Per Unit | \$ 9.52  | \$ 18.17 | \$ -     | \$ -      | \$ 12.00 | \$ 18.00  | \$ 20.00  | \$ 20.00  | \$ 20.00  |

**Fox Hill SSA - 11**

| Account Number    | Description                  | FY 2018        | FY 2019       | FY 2020         | FY 2020        | FY 2021         | FY 2022         | FY 2023         | FY 2024         | FY 2025       |
|-------------------|------------------------------|----------------|---------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|---------------|
| 11-000-40-00-4000 | PROPERTY TAXES               | 9,366          | 13,381        | 13,381          | 13,381         | 16,033          | 20,011          | 24,431          | 28,851          | 33,271        |
|                   | <b>Revenue</b>               | <b>9,366</b>   | <b>13,381</b> | <b>13,381</b>   | <b>13,381</b>  | <b>16,033</b>   | <b>20,011</b>   | <b>24,431</b>   | <b>28,851</b>   | <b>33,271</b> |
| 11-111-54-00-5462 | PROFESSIONAL SERVICES        | 2,138          | 2,835         | 2,977           | 3,275          | 3,126           | 3,282           | 3,446           | 3,618           | 3,799         |
| 11-111-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 15,414         | 6,618         | 28,000          | 14,914         | 34,200          | 37,200          | 12,200          | 13,640          | 13,640        |
|                   | <b>Expenditures</b>          | <b>17,552</b>  | <b>9,453</b>  | <b>30,977</b>   | <b>18,189</b>  | <b>37,326</b>   | <b>40,482</b>   | <b>15,646</b>   | <b>17,258</b>   | <b>17,439</b> |
|                   | <b>Surplus(Deficit)</b>      | <b>(8,186)</b> | <b>3,928</b>  | <b>(17,596)</b> | <b>(4,808)</b> | <b>(21,293)</b> | <b>(20,471)</b> | <b>8,785</b>    | <b>11,593</b>   | <b>15,832</b> |
|                   | <b>Fund Balance</b>          | <b>6,556</b>   | <b>10,485</b> | <b>9,954</b>    | <b>5,677</b>   | <b>(15,616)</b> | <b>(36,087)</b> | <b>(27,302)</b> | <b>(15,709)</b> | <b>123</b>    |
|                   |                              | 37.35%         | 110.92%       | 32.13%          | 31.21%         | -41.84%         | -89.14%         | -174.50%        | -91.02%         | 0.71%         |



| 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

New Business #8

Tracking Number

ADM 2020-73

### Agenda Item Summary Memo

**Title:** Sunflower SSA Tax Levy Ordinance

**Meeting and Date:** Administration Committee – November 18, 2020

**Synopsis:** Please see attached memo.

#### Council Action Previously Taken:

Date of Action: N/A Action Taken: \_\_\_\_\_

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

**Type of Vote Required:** Majority

**Council Action Requested:** Approval

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

#### Agenda Item Notes:

---

---

---

---

---



# Memorandum

To: Administration Committee  
From: Rob Fredrickson, Finance Director  
Date: November 11, 2020  
Subject: Sunflower Estates SSA Tax Levy Ordinance

---

## Summary

Approval of the tax levy ordinance for the Sunflower Estates Homeowners Association (HOA) Special Service Area (SSA).

## Background

As shown in Exhibit B-1, the (12) Sunflower SSA Fund finished Fiscal Year 2020 with negative fund balance of \$16,200, as Fund remained in a deficit position after incurring ~\$60,000 in expenditures for the naturalization of three detention basins in FY 2015 & 2016. In the current fiscal year (2021) the SSA is budgeted to incur annual costs for mowing of the common areas, tree trimming and pond maintenance, which are currently estimated at a total cost of \$17,200.

As established over the last six budget cycles, the one-time expenditures for pond naturalization, in addition to annual costs for mowing, tree trimming and pond maintenance, will be paid back over a ten-year period, which began in FY 2016. In order to cover these costs; eliminate the Funds negative equity position; and allow for a small cash reserve for any unanticipated expenditures by the end of the ten-year payback period (Levy Year 2023 / FY 2025); staff recommends that the Sunflower SSA levy be incrementally increased by ~\$5.00 for the 2020 levy (FY 2022) and by ~\$9.00 for the 2022 levy (FY 2024).

In comparison to last year's Sunflower levy presentation, future per unit SSA property taxes are expected to go down, due to staff's decision to discontinue the use of a management company – thus saving approximately \$3,000 per year. As shown on Exhibit B-1 (2020 levy) and Exhibit B-2 (2019 levy), per unit amounts are expected to decrease as follows:

- 2020 levy (FY 2022) – \$193.04 (2019) v. \$179.49 (2020) – a decrease of \$13.55.
- 2021 levy (FY 2023) – \$213.04 (2019) v. \$179.49 (2020) – a decrease of \$33.55.
- 2022 levy (FY 2024) – \$233.04 (2019) v. \$188.03 (2020) – a decrease of \$45.01.
- 2023 levy (FY 2025) – \$253.04 (2019) v. \$188.03 (2020) – a decrease of \$65.01.

## Recommendation

Staff recommends approval of the 2020 Sunflower Estates HOA SSA levy ordinance (tax roll attached as Exhibit A).

ORDINANCE NO. 2020 - \_\_\_\_\_

AN ORDINANCE FOR THE AMENDED LEVY AND ASSESSMENT OF TAXES FOR THE FISCAL YEAR BEGINNING MAY 1, 2021 AND ENDING APRIL 30, 2022 IN AND FOR THE UNITED CITY OF YORKVILLE SPECIAL SERVICE AREA NUMBER 2006-119

-----

BE IT ORDAINED by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois as follows:

Section 1: The United City of Yorkville Special Service Area Number 2006-119 has been created by an ordinance entitled:

AN ORDINANCE ESTABLISHING  
SPECIAL SERVICE AREA NUMBER 2006-119 IN THE  
UNITED CITY OF YORKVILLE  
(SUNFLOWER ESTATES SUBDIVISION)

ADOPTED February 27, 2007 and effective upon passage approval and publication, no petition having been filed opposing the creation of the Special Service Area, pursuant to section 9 of Public Act 78-901. Said Special Service Area Number 2006-119 consists of territory described in the ordinance aforesaid. The United City of Yorkville is now authorized to issue bonds and levy taxes for special services in said Special Service Area.

Section 2: That the total amount of the budget, as amended, for all purposes to be collected from the tax of the current fiscal year in Special Service Area Number 2006-119 is ascertained to be the sum of Twenty-one thousand dollars (\$21,000.00).

Section 3: That the following sums be, and the same hereby are, levied upon the taxable property, as defined in the Revenue Act of 1939 in the United City of Yorkville Special Service Area Number 2006-119, said tax to be levied for the fiscal year beginning May 1, 2021 and ending April 30, 2022.

|   | <u>Budget</u>       | <u>Income From<br/>Other Sources</u> | <u>To Be Raised<br/>By Taxation</u> |
|---|---------------------|--------------------------------------|-------------------------------------|
| Mowing                                      | \$12,000.00         | \$0.00                               | \$ 12,000.00                        |
| Tree Trimming                               | 5,000.00            | 0.00                                 | 5,000.00                            |
| Pond Maintenance                            | <u>4,000.00</u>     | <u>0.00</u>                          | <u>4,000.00</u>                     |
| <b>TOTAL SUNFLOWER<br/>SSA EXPENDITURES</b> | <b>\$ 21,000.00</b> | <b>\$0.00</b>                        | <b>\$ 21,000.00</b>                 |

Section 4: This tax is levied pursuant to Article VII Sections 6A and 6L of the Constitution of the State of Illinois and pursuant to Public Act 78-901 and pursuant to an ordinance Establishing The United City of Yorkville Special Service Area Number 2006-119.

Section 5: That there is hereby certified to the County Clerk of Kendall County, Illinois, the sum aforesaid, constituting said total amount and the said total amount of Twenty-one thousand dollars (\$21,000.00) which said total amount the said United City of Yorkville Special Service Area Number 2006-119 requires to be raised by taxation for the current fiscal year of said City and City Clerk of said City is hereby ordered and directed to file with the County Clerk of said County on or before the time required by law, a certified copy of this ordinance. The tax roll report is attached as Exhibit A.

Section 6: This ordinance shall be in full force and effect from and after its adoption and approval as provided by law.

|                    |       |                   |       |
|--------------------|-------|-------------------|-------|
| KEN KOCH           | _____ | DAN TRANSIER      | _____ |
| JACKIE MILSCHEWSKI | _____ | ARDEN JOE PLOCHER | _____ |
| CHRIS FUNKHOUSER   | _____ | JOEL FRIEDERS     | _____ |
| SEAVER TARULIS     | _____ | JASON PETERSON    | _____ |

PASSED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

ATTEST:

[SEAL]

\_\_\_\_\_  
City Clerk

## SUNFLOWER ESTATES SSA TAX ROLL REPORT

\$21,000.00 Levy Amount

| <u>PIN #</u>  | <u>Levy</u> |    |
|---------------|-------------|----|
| 05-05-440-002 | \$179.49    | 1  |
| 05-05-440-003 | \$179.49    | 2  |
| 05-05-440-004 | \$179.49    | 3  |
| 05-05-440-005 | \$179.49    | 4  |
| 05-05-440-006 | \$179.49    | 5  |
| 05-05-440-007 | \$179.49    | 6  |
| 05-05-440-008 | \$179.49    | 7  |
| 05-05-440-009 | \$179.49    | 8  |
| 05-05-440-010 | \$179.49    | 9  |
| 05-05-440-011 | \$179.49    | 10 |
| 05-05-440-012 | \$179.49    | 11 |
| 05-05-440-013 | \$179.49    | 12 |
| 05-05-440-014 | \$179.49    | 13 |
| 05-05-440-015 | \$179.49    | 14 |
| 05-05-440-016 | \$179.49    | 15 |
| 05-05-440-017 | \$179.49    | 16 |
| 05-05-440-018 | \$179.49    | 17 |
| 05-05-440-019 | \$179.49    | 18 |
| 05-05-440-020 | \$179.49    | 19 |
| 05-05-440-021 | \$179.49    | 20 |
| 05-05-440-022 | \$179.49    | 21 |
| 05-05-440-023 | \$179.49    | 22 |
| 05-05-475-001 | \$179.49    | 23 |
| 05-05-475-002 | \$179.49    | 24 |
| 05-05-475-003 | \$179.49    | 25 |
| 05-05-475-004 | \$179.49    | 26 |
| 05-05-475-005 | \$179.49    | 27 |
| 05-05-475-006 | \$179.49    | 28 |
| 05-05-475-007 | \$179.49    | 29 |
| 05-05-475-008 | \$179.49    | 30 |
| 05-05-475-009 | \$179.49    | 31 |
| 05-05-475-010 | \$179.49    | 32 |
| 05-05-475-011 | \$179.49    | 33 |
| 05-05-475-012 | \$179.49    | 34 |
| 05-05-475-013 | \$179.49    | 35 |
| 05-05-475-014 | \$179.49    | 36 |
| 05-05-475-015 | \$179.49    | 37 |
| 05-05-475-016 | \$179.49    | 38 |
| 05-05-475-017 | \$179.49    | 39 |
| 05-05-475-018 | \$179.49    | 40 |
| 05-05-475-019 | \$179.49    | 41 |
| 05-05-443-001 | \$179.49    | 42 |
| 05-05-443-002 | \$179.49    | 43 |
| 05-05-443-003 | \$179.49    | 44 |
| 05-05-443-004 | \$179.49    | 45 |
| 05-05-443-005 | \$179.49    | 46 |

**SUNFLOWER ESTATES SSA TAX ROLL REPORT****\$21,000.00 Levy Amount**

|               |          |    |
|---------------|----------|----|
| 05-05-443-006 | \$179.49 | 47 |
| 05-05-443-007 | \$179.49 | 48 |
| 05-05-443-008 | \$179.49 | 49 |
| 05-05-441-001 | \$179.49 | 50 |
| 05-05-441-002 | \$179.49 | 51 |
| 05-05-441-003 | \$179.49 | 52 |
| 05-05-441-004 | \$179.49 | 53 |
| 05-05-441-005 | \$179.49 | 54 |
| 05-05-441-006 | \$179.49 | 55 |
| 05-05-441-007 | \$179.49 | 56 |
| 05-05-441-008 | \$179.49 | 57 |
| 05-05-441-009 | \$179.49 | 58 |
| 05-05-441-010 | \$179.49 | 59 |
| 05-05-441-011 | \$179.49 | 60 |
| 05-05-441-012 | \$179.49 | 61 |
| 05-05-442-001 | \$179.49 | 62 |
| 05-05-442-002 | \$179.49 | 63 |
| 05-05-442-003 | \$179.49 | 64 |
| 05-05-442-004 | \$179.49 | 65 |
| 05-05-442-005 | \$179.49 | 66 |
| 05-05-442-006 | \$179.49 | 67 |
| 05-05-442-007 | \$179.49 | 68 |
| 05-05-442-008 | \$179.49 | 69 |
| 05-05-442-009 | \$179.49 | 70 |
| 05-05-442-010 | \$179.49 | 71 |
| 05-05-442-011 | \$179.49 | 72 |
| 05-05-442-012 | \$179.49 | 73 |
| 05-05-442-013 | \$179.49 | 74 |
| 05-05-442-014 | \$179.49 | 75 |
| 05-05-442-015 | \$179.49 | 76 |
| 05-05-442-016 | \$179.49 | 77 |
| 05-05-442-017 | \$179.49 | 78 |
| 05-05-442-018 | \$179.49 | 79 |
| 05-05-442-019 | \$179.49 | 80 |
| 05-05-442-020 | \$179.49 | 81 |
| 05-05-442-021 | \$179.49 | 82 |
| 05-05-442-022 | \$179.49 | 83 |
| 05-05-442-023 | \$179.49 | 84 |
| 05-05-442-024 | \$179.49 | 85 |
| 05-05-442-025 | \$179.49 | 86 |
| 05-05-442-026 | \$179.49 | 87 |
| 05-05-442-027 | \$179.49 | 88 |
| 05-05-442-028 | \$179.49 | 89 |
| 05-05-442-029 | \$179.49 | 90 |
| 05-05-442-030 | \$179.49 | 91 |
| 05-05-445-001 | \$179.49 | 92 |
| 05-05-445-002 | \$179.49 | 93 |

**SUNFLOWER ESTATES SSA TAX ROLL REPORT**

**\$21,000.00 Levy Amount**

|               |             |     |     |
|---------------|-------------|-----|-----|
| 05-05-445-003 | \$179.49    |     | 94  |
| 05-05-445-004 | \$179.49    |     | 95  |
| 05-05-444-001 | \$179.49    |     | 96  |
| 05-05-444-002 | \$179.49    |     | 97  |
| 05-05-444-003 | \$179.49    |     | 98  |
| 05-05-444-004 | \$179.49    |     | 99  |
| 05-05-444-005 | \$179.49    |     | 100 |
| 05-05-444-006 | \$179.49    |     | 101 |
| 05-05-443-009 | \$179.49    |     | 102 |
| 05-05-443-010 | \$179.49    |     | 103 |
| 05-05-443-011 | \$179.49    |     | 104 |
| 05-05-443-012 | \$179.49    |     | 105 |
| 05-05-443-013 | \$179.49    |     | 106 |
| 05-05-443-014 | \$179.49    |     | 107 |
| 05-05-443-015 | \$179.49    |     | 108 |
| 05-05-443-016 | \$0.00      | *** | 109 |
| 05-05-476-001 | \$179.49    |     | 110 |
| 05-05-476-002 | \$179.49    |     | 111 |
| 05-05-476-003 | \$179.49    |     | 112 |
| 05-05-477-001 | \$179.49    |     | 113 |
| 05-05-477-002 | \$179.49    |     | 114 |
| 05-05-477-003 | \$179.49    |     | 115 |
| 05-05-477-004 | \$179.49    |     | 116 |
| 05-05-477-005 | \$179.49    |     | 117 |
| 05-05-477-006 | \$179.49    |     | 118 |
| 05-05-330-001 | \$0.00      | *** | 119 |
| 05-05-330-002 | \$0.00      | *** | 120 |
| 05-05-440-001 | \$0.00      | *** | 121 |
|               | \$21,000.00 |     |     |

\*\*\*These are City owned properties - which are not included on the SSA tax levy

2020 Levy Presentation  
Current Year

| Account Number            | Description                  | FY 2019<br>Actual | FY 2020<br>Actual | FY 2021<br>Adopted | FY 2021<br>Projected | FY 2022<br>Proposed | FY 2023<br>Projected | FY 2024<br>Projected | FY 2025<br>Projected | FY 2026<br>Projected |
|---------------------------|------------------------------|-------------------|-------------------|--------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
|                           | updated 11/11/20             |                   |                   |                    |                      |                     |                      |                      |                      |                      |
|                           | Percentage Increase          | -23.55%           | 15.99%            | 12.25%             | 12.25%               | 3.13%               | 0.00%                | 4.76%                | 0.00%                | 0.00%                |
| <u>Sunflower SSA</u>      | Per Unit \$ Amount           | \$ 133.67         | \$ 155.04         | \$ 174.04          | \$ 174.04            | \$ 179.49           | \$ 179.49            | \$ 188.03            | \$ 188.03            | \$ 188.03            |
|                           | Change in \$ Per Unit        | \$ (41.17)        | \$ 21.38          | \$ 19.00           | \$ 19.00             | \$ 5.44             | \$ -                 | \$ 8.55              | \$ -                 | \$ -                 |
| <b>Sunflower SSA - 12</b> |                              |                   |                   |                    |                      |                     |                      |                      |                      |                      |
| 12-000-40-00-4000         | PROPERTY TAXES               | 15,639            | 18,140            | 20,363             | 20,363               | 21,000              | 21,000               | 22,000               | 22,000               | 22,000               |
|                           | <b>Revenue</b>               | <b>15,639</b>     | <b>18,140</b>     | <b>20,363</b>      | <b>20,363</b>        | <b>21,000</b>       | <b>21,000</b>        | <b>22,000</b>        | <b>22,000</b>        | <b>22,000</b>        |
| 12-112-54-00-5416         | POND MAINTENANCE             | 1,525             | -                 | 5,000              | 5,000                | 5,000               | 5,000                | 5,000                | 5,000                | 5,000                |
| 12-112-54-00-5462         | PROFESSIONAL SERVICES        | 2,835             | 3,258             | 3,126              | -                    | -                   | -                    | -                    | -                    | -                    |
| 12-112-54-00-5495         | OUTSIDE REPAIR & MAINTENANCE | 12,653            | 8,455             | 12,200             | 12,200               | 12,200              | 12,200               | 13,640               | 13,640               | 13,640               |
|                           | <b>Expenditures</b>          | <b>17,013</b>     | <b>11,713</b>     | <b>20,326</b>      | <b>17,200</b>        | <b>17,200</b>       | <b>17,200</b>        | <b>18,640</b>        | <b>18,640</b>        | <b>18,640</b>        |
|                           | <b>Surplus(Deficit)</b>      | <b>(1,374)</b>    | <b>6,427</b>      | <b>37</b>          | <b>3,163</b>         | <b>3,800</b>        | <b>3,800</b>         | <b>3,360</b>         | <b>3,360</b>         | <b>3,360</b>         |
|                           | <b>Fund Balance</b>          | <b>(22,626)</b>   | <b>(16,200)</b>   | <b>(18,630)</b>    | <b>(13,037)</b>      | <b>(9,237)</b>      | <b>(5,437)</b>       | <b>(2,077)</b>       | <b>1,283</b>         | <b>4,643</b>         |
|                           |                              | -132.99%          | -138.31%          | -91.66%            | -75.80%              | -53.70%             | -31.61%              | -11.14%              | 6.88%                | 24.91%               |

2019 Levy Presentation  
Prior Year

Exhibit B-2

|                       | FY 2018    | FY 2019   | FY 2020   | FY 2020   | FY 2021   | FY 2022   | FY 2023   | FY 2024   | FY 2025   |
|-----------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                       | Actual     | Actual    | Adopted   | Projected | Proposed  | Projected | Projected | Projected | Projected |
| Percentage Increase   | -34.10%    | 16.02%    | 15.99%    | 15.99%    | 12.25%    | 10.92%    | 10.36%    | 9.39%     | 8.58%     |
| Per Unit \$ Amount    | \$ 115.21  | \$ 133.67 | \$ 155.04 | \$ 155.04 | \$ 174.04 | \$ 193.04 | \$ 213.04 | \$ 233.04 | \$ 253.04 |
| Change in \$ Per Unit | \$ (59.62) | \$ 18.45  | \$ 21.38  | \$ 21.38  | \$ 19.00  | \$ 19.00  | \$ 20.00  | \$ 20.00  | \$ 20.00  |

Sunflower SSA - 12

| Account Number    | Description                  | FY 2018         | FY 2019         | FY 2020         | FY 2020         | FY 2021         | FY 2022         | FY 2023         | FY 2024        | FY 2025       |
|-------------------|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|---------------|
| 12-000-40-00-4000 | PROPERTY TAXES               | 13,480          | 15,639          | 18,140          | 18,140          | 20,363          | 22,586          | 24,926          | 27,266         | 29,606        |
|                   | <b>Revenue</b>               | <b>13,480</b>   | <b>15,639</b>   | <b>18,140</b>   | <b>18,140</b>   | <b>20,363</b>   | <b>22,586</b>   | <b>24,926</b>   | <b>27,266</b>  | <b>29,606</b> |
| 12-112-54-00-5416 | POND MAINTENANCE             | 5,095           | 1,525           | 5,000           | 5,000           | 5,000           | 5,000           | 5,000           | 5,000          | 5,000         |
| 12-112-54-00-5462 | PROFESSIONAL SERVICES        | 2,138           | 2,835           | 2,977           | 2,977           | 3,126           | 3,282           | 3,446           | 3,618          | 3,799         |
| 12-112-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | 11,724          | 12,653          | 6,000           | 6,000           | 12,200          | 12,200          | 12,200          | 13,640         | 13,640        |
|                   | <b>Expenditures</b>          | <b>18,957</b>   | <b>17,013</b>   | <b>13,977</b>   | <b>13,977</b>   | <b>20,326</b>   | <b>20,482</b>   | <b>20,646</b>   | <b>22,258</b>  | <b>22,439</b> |
|                   | <b>Surplus(Deficit)</b>      | <b>(5,477)</b>  | <b>(1,374)</b>  | <b>4,163</b>    | <b>4,163</b>    | <b>37</b>       | <b>2,104</b>    | <b>4,280</b>    | <b>5,008</b>   | <b>7,167</b>  |
|                   | <b>Fund Balance</b>          | <b>(21,251)</b> | <b>(22,626)</b> | <b>(28,236)</b> | <b>(18,463)</b> | <b>(18,426)</b> | <b>(16,322)</b> | <b>(12,042)</b> | <b>(7,034)</b> | <b>133</b>    |
|                   |                              | -112.10%        | -132.99%        | -202.02%        | -132.10%        | -90.65%         | -79.69%         | -58.33%         | -31.60%        | 0.59%         |